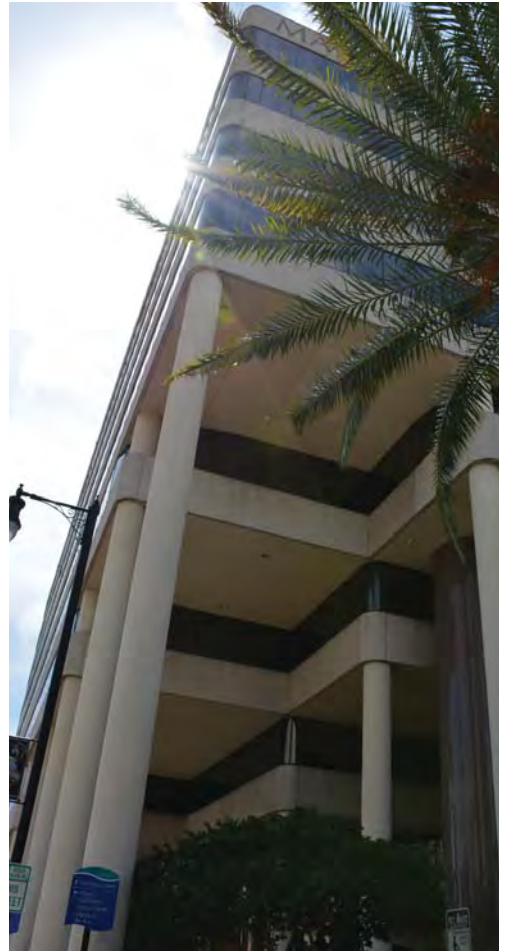


Manatee County

# Adopted & Planned Budget



FY 2016  
&  
FY 2017



*A Premier Place to Live and Work and Play*

# Board of County Commissioners



Betsy Benac, Chairman  
At Large District 7



Larry Bustle  
District 1



Charles B. Smith  
District 2



John R. Chappie  
District 3



Robin DiSabatino  
District 4



Vanessa Baugh  
District 5



Carol Whitmore  
At Large District 6

# Awards



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Manatee County, Florida for its annual budget for the fiscal year beginning October 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Prepared by the Financial Management Department

Jan Brewer, Director

Budget Staff:

Greg Wright, Budget Division Manager  
 Debbie Underwood, Sr. Budget Manager  
 Sheila Ballesteros, Sr. Budget Manager  
 Candi Cruz, Sr. Budget Analyst  
 Cassidy Rickrode, Budget Analyst  
 Debbie Carpenter, Budget Technician  
 Angela McDuffy, Administrative Assistant



# Table of Contents

---

---

# Table of Contents

Introduction	
8	Introduction
12	County Wide Organization Chart
Executive Summary	
16	Budget Message - May 28, 2015
24	Budget Update - July 30, 2015
26	Budget Update -September 11, 2015
Short Term Goals & Accomplishments	
32	2015 County Administrator Goals
34	Accomplishments
Charts & Graphs	
38	Taxable Property Values
39	Property Tax Rates
39	Other Millages
40	Value of One Mill
40	Millage Summary
41	Homeowner Comparison of Taxes
41	Countywide Millage Levies
42	Six County Comparison
43	Summary of Major Revenues & Expenditures
44	Revenue by Source
45	Appropriation by Function
46	Appropriation by Major Category
47	Summary of Appropriations by Department/ Agency/Program
48	Historical Summary of Ad Valorem Taxes
54	Summary of Budgeted Positions
55	Employees Per Thousand
55	Summary of the Adopted Budget
County Administration	
58	County Commissioners/County Administration
Constitutional Officers	
64	Constitutional Officers Budgets
County Attorney	
66	County Attorney
County Departments	
70	Building & Development Services
76	Community Services
82	Convention & Visitors Bureau
85	Financial Management
89	Human Resources
94	Information Technology
102	Neighborhood Services
111	Parks & Natural Resources
119	Property Management
131	Public Safety
141	Public Works
155	Utilities
Other County Funded Programs	
164	Port Authority
165	Economic Development Programs
166	General Government
167	Human Services Programs
170	Judicial Programs
171	Miscellaneous Programs
172	Other Community Services
Capital Projects	
174	Summary Information for FY16-FY20 CIP Projects
177	FY16 Capital Improvement Projects By Category
179	Operational Impacts
182	Prior Year & Continuing Unencumbered Grant & Project Balances Confirmed for FY16
Transfers	
184	Transfers
Reserves	
188	Reserve Policy
190	Reserves & Cash Balances
Debt Service	
194	Debt Policy
195	Debt Service
196	Ratio to Assessed Value & General Bonded Debt Per Capita
208	Bond Agency Ratings
Financial Structure & Policies	
210	Financial Structure
214	Financial Policies
Budget by Fund	
234	Fund Balance Policy
236	Expenditure Matrix by Fund & Department
238	Comparison of Budgeted Expenditures by Fund
239	Budget by Fund
Long Term Goals & Strategies	
298	How Will We Grow? (HWWG)
Supplemental Information	
306	Statistical Information
309	Unincorporated Municipal Services Taxing Unit
311	Manatee County Public Utilities System
Glossary	
314	Glossary
Index	
324	Index

# Introduction

---

---

## Introduction

Provided herewith is the budget document for the FY16 adopted budget. The adopted budget for FY16 is balanced in the net amount of \$563,871,886. This includes a countywide property tax rate of 6.4326 mills (including voted debt service).

The net budget amount represents new appropriations for expenditures in FY16 and does not include budgeted transfers between funds and internal service operations, (to include these items would result in “double counting” expenditures). The net budget amount also does not include non-expendable trust funds, reserves for cash balance, unexpended prior year obligations and unexpended prior year capital project appropriations. A summary including net and gross budget amounts is provided on page 56.

## Overview of Budget Development

The Financial Management Department received budget requests from county departments and most of the constitutional officers prior to May 1st. Budget requests were reviewed, analyzed, and discussed with each department director or officer submitting the request. Each budget was then reviewed by the County Administrator and the Financial Management Department Director. The County Administrator and the Financial Management Department Director finalized the adopted budget with property tax proceeds based on estimated taxable values, which were submitted to the Board of County Commissioners on May 30th.

During the month of June, public work sessions were conducted with the Commission, staff, and interested citizens. On July 15th the proposed budget was updated to reflect tax proceeds from the certified taxable values and submitted to the Board. On September 15th and September 22nd, two public hearings were held to allow input from the public and make amendments to the proposed budget. At the conclusion of the second public hearing on September 22, 2015, the budget was adopted by the Board of County Commissioners.

The budget message outlines the County Administrator’s approach to the budget, and provides an overview of the budget development process and a summary of the major issues addressed in the adopted budget.

## Guide to Understanding the Budget Document

This budget document is intended to provide concise and understandable information about the Manatee County budget for FY16 and about the programs, services and other items funded in the budget. The table of contents in the front of the document lists subjects covered in the document and the page on which each subject can be found.

The county’s budget year, or fiscal year, covers the period from October 1st of the year in which it is adopted through September 30th of the following year. According to Generally Accepted Accounting Principles (GAAP), the fiscal year is designated using the year in which it ends. The budget adopted by the Board of County Commissioners in September 2015 is designated as FY16 throughout this document.

Budget amounts shown in this document are aggregated at the major category level rather than at the line item level. Each departmental section within this document is preceded by a department appropriation summary that totals the program detail for that department. The expenditure section shows FY14 audited actuals, FY15 adopted, FY16 adopted and FY17 planned budget totals. Revenue amounts for FY16 adopted are estimates based on Department of Revenue estimates or internal analysis.

Pages 38-56 present charts and graphs providing overview and summary information about the county’s planned tax rate, revenues, and expenditures for FY16.



Pages 58-162 present information about county programs and expenditures. This section is organized by county department. A departmental summary page is included which provides summary information on operating budgets, positions and funding sources for each department.

The assignment of revenues to non-enterprise programs, shown as “Sources of Funds” on the departmental summary pages, sometimes require that estimates be used to allocate revenues shared by more than one department or agency. In governmental funds, these revenues are aggregated and not actually dedicated to specific expenditures; thus the need to use estimates for this purpose.

Department summaries show appropriations for operating programs. Generally, reserves are not specific to departments, and therefore are not included in department summaries. For some departments, which are budgeted exclusively in one fund, there may be specific reserves but even in these cases, reserves are not included in the department summaries but are shown on a separate schedule to provide consistency throughout this document.

The Manatee County budget is developed via a biennial, zero-based program budgeting process. County departments are broken down into programs and each program is divided into increments (i.e. decision units) representing ascending levels of service. The first increment is referred to as the “base” decision unit, which represents the most critical portion of the program’s activities or highest priority functions. Each additional ascending unit represents a descending priority level. Each decision unit represents a discrete level of service and includes the positions and operating funding that goes along with that level of service.

Initially in the process, all decision units are unfunded. Revenues and other sources of funding are evaluated, projections are made, and the amount of funds available is determined. As decision units are reviewed, recommendations are made to begin funding the highest priority units, starting with the base level. The process continues until all funds available are used. In all cases, efforts have been made to avoid reducing any program to a level at which the program cannot function effectively.

In the first year of a new biennial process, the scope of budget and financial information presented to the County Commission and the public during budget work sessions includes a review of all decision units. In the second year of the biennial budget, changes to programs may result in newly created or different decision units from those presented in the first year of the process. The changes are introduced as appropriate when revising the allocations for the second year of the budget.

In our budget process, departments are required to establish a “base unit” as a minimum level at which a program could continue operations. To this base level, “continuation units” for incremental additions to service levels are added to reach the current service or “continuation level”. To augment services or add new service levels, “desired units” of service would be requested. These desired units would be justified according to the extent to which they satisfy one or more of the following criteria:

1. New equipment or budgetary changes which will result in greater productivity or alleviate the need for additional staff (for example, office automation equipment is often given a higher priority if these criteria are met).
2. Items which are required to provide for operation of new facilities which have recently been brought on-line or will be brought on-line during the coming fiscal year.
3. Expenditures mandated by state or federal law.

The Board of County Commissioners is presented a balanced budget in late May or early June showing each program and the decision units which are funded and unfunded. During work sessions, each program and decision unit is reviewed and

## Introduction

two or more commissioners can agree to “flag” a decision unit for further consideration. At a “reconciliation” workshop, normally held in late July or early August, these flagged items are brought back to the Board for a decision as to their status for funding. This document includes only the funded decision units. Because detailed decision unit information is such a voluminous document, it is not included here, but may be found on the county's website at [www.mymanatee.org/budget](http://www.mymanatee.org/budget).

Individual program budgets in each department are accompanied by a narrative describing the purpose and goals of the program. The columns show the program's appropriations for actual expenditures in FY14, the current adopted fiscal year (FY15), the next adopted fiscal year (FY16) and the planned fiscal year (FY17) in order to provide a recent history for comparisons. The number of budgeted regular employees responsible for operations and needed to staff the individual program is shown below the expenditure amounts.

Pages 164-172 of the document show county expenditures which generally are not associated with county department programs or agencies, such as independent districts under the purview of the Board of County Commissioners, including the Economic Development Council, and other non-county agencies (i.e. Health Department and non-profit agencies). Expenditures for these programs are grouped by fund based on functional similarity and shown in summary form.

### *Additional topics are located as follows:*

- Capital Projects, pages 174-182
- Transfers, pages 184-185
- Reserves, pages 188-192
- Debt Service, pages 194-208
- Financial Structure & Policies, pages 210-231
- Fund Summaries, pages 239-296

## *FY16 Budget Calendar Recap*

### **January, 2015**

Reviewed Departmental budgets for FY16. Advised County Administrator if major changes were necessary.

### **February - March, 2015**

Adjusted FY16 & FY17 budget as necessary and rebalanced funds.

### **March - April, 2015**

Capital Improvement Plan (CIP) updated for FY16-FY20.

### **May 28, 2015 (1:30 pm)**

The County Administrator presented the FY16 Recommended Budget and FY17 Planned Budget to the Board of County Commissioners.

### **June 3, 2015 (1:30 pm)**

A summary of the Fund Analyses contained in the Recommended Budget was reviewed with the Commissioners.

**June 8, 2015 (1:30 pm)**

A summary of the Decision Units contained in the Recommended Budget was reviewed with the Commissioners.

**June 9, 2015 (9:00 am)**

A summary of the Decision Units contained in the Recommended Budget was reviewed with the Commissioners.

**June 10, 2015 (1:30 pm)**

A summary of the Constitutional Officers budget contained in the Recommended Budget was reviewed with the Commissioners.

**June 11, 2015 (9:00 am)**

The Capital Improvement Plan for Fiscal Years 2016 - 2020 was presented to the Board of County Commissioners.

**June 11, 2015 (6:00 pm)**

Public Hearing was held to take comments regarding the Recommended Budget.

**July 1, 2015**

The Property Appraiser certified the taxable value on or before July 1.

**July 15, 2015**

The Budget Office provided a Proposed FY16 Budget to the Board Records Office as the receiving office for the Board of County Commissioners.

**July 30, 2015 (1:30 pm)**

Budget Reconciliation - The Board reviewed additional information in response to "flagged" items, resolved remaining budget issues and set a tentative maximum millage rate to be provided to the Property Appraiser.

**August, 2015**

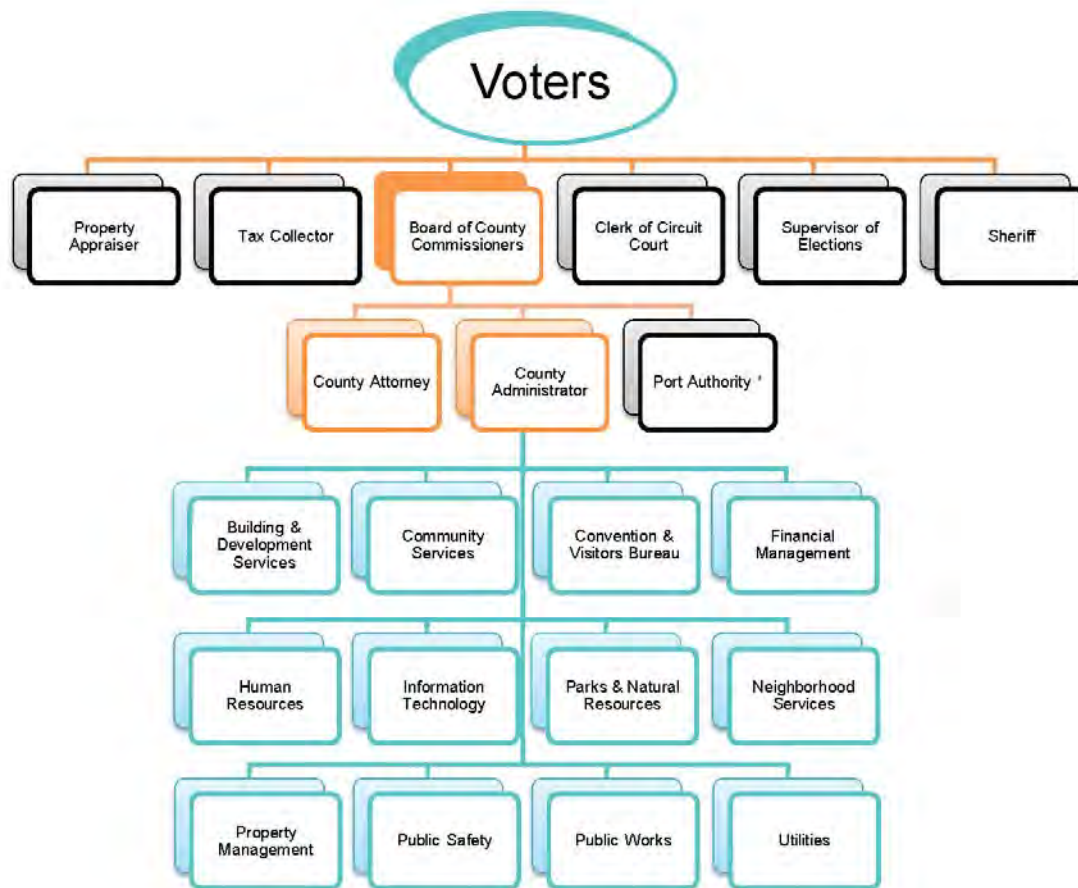
The Property Appraiser mailed a Truth in Millage (TRIM) statement to each property owner advising them of the proposed property tax amount, and notifying them of the date, time and place of the first required public hearing on the budget.

**September, 2015**

On September 15, 2015, the first public hearing was held as announced on the TRIM notice. The second public hearing was announced by placing in the local newspaper, a summary of the budget and a notice of the date, time and place of the second required public hearing. At the second public hearing, September 22, 2015, the millage rate and the final FY16 Budget was adopted.

This document is intended to provide a variety of financial and program information to the typical citizen. Persons interested in more detailed budget or financial information are encouraged to view the line item budget detail at [www.mymantee.org/budget](http://www.mymantee.org/budget).

# County Wide Organization Chart



\*The members of the Board of County Commissioners also comprise the Port Authority.

## Geography and Demographics

Located midway along the west coast of Florida, the county's boundaries encompass 740.45 square miles. The county is bordered on the north by Hillsborough County, on the south by Sarasota County, on the east by Hardee and DeSoto Counties, and on the west by the Gulf of Mexico. There are six incorporated municipalities within Manatee County; Palmetto, Bradenton, Bradenton Beach, Holmes Beach, Anna Maria, and Longboat Key. Bradenton is the largest city in Manatee County with a population of 50,475 and serves as the county seat.

The county's population has grown 22.1 percent from 278,001 in 2002 to 339,545 in April 2014, based on estimates from the University of Florida, Bureau of Economics and Business Research (BEBR). While the county is known to be one of the best retirement areas in the nation, the median age has dropped from 49 in 1970 to 46 in 2010. Median household income is now at \$45,565, based on information from the 2010 census.

## County Economy

Manatee County has a diversified economic base with the three largest industry sectors being services, retail and manufacturing. The county also has a strong tourism and agricultural base. These bases, with the exception of agriculture, have recently been tested, as the county continues to experience the results of the global economic downturn. Some of the larger industrial firms include a citrus juice producer, aerospace electronics, telephone instruments, packaging machinery, boat manufacturers, aluminum and plastic production facilities, and a contact lens manufacturer. According to the latest information, the four largest employers in the public sector are Manatee County School Board, Manatee County Government, Manatee County Sheriff's Department and City of Bradenton. Major private sector employers include Tropicana Products, Inc., Beall's, Inc., Manatee Memorial Hospital, and Blake Medical Center.

Port Manatee is located in the northwestern corner of Manatee County. It fronts Tampa Bay and borders the Manatee-Hillsborough county line. An access channel from the Port connects with the federal channel in Tampa Bay only ten miles from the Gulf of Mexico. Port Manatee is the fourth largest of Florida's 14 deepwater seaports. As the major shipping gateway to our community, the Port Authority manages the importing and exporting of many agriculture and industrial products. The Port is a leading venue for shipments of citrus juices and beverages and operates in foreign trade zone #169.

Manatee County has long been an important agricultural center of Florida. Major tomato production facilities, citrus farms, dairies, nurseries, seed companies, cattle ranches, vegetable farms, and poultry farms are all examples of the thriving agri-business that exists here. Tourism is another major component of the economy. The number of tourists visiting Florida is expected to continue growing. The Gulf Coast white sand beaches are the leading tourist attractions in the area. There are numerous other attractions in Manatee County such as the South Florida Museum, Bishop Planetarium and the Pittsburgh Pirates spring training facility. The county is also in close proximity to the Tampa Bay Buccaneers football team, the Tampa Bay Lightning hockey team and the Tampa Bay Rays baseball team. The county's excellent golf courses, boating and fishing opportunities, and other recreational facilities contribute to the enjoyment of our residents and many visitors.

## Board of County Commissioners

Manatee County is a political subdivision of the State of Florida guided by an elected seven-member Board of County Commissioners. Through partisan elections, two are elected to represent the entire county as a district and five are elected to represent single-member districts. The Board performs the legislative function by developing policy of the management of Manatee County. The County Administrator, a professional appointed by the Board, and his staff are responsible for the implementation of those policies.

The Board is responsible for functions and services delivered throughout the county including municipalities and for municipal services to residents and businesses in the unincorporated area.

### Role of the County Administrator

The Board appoints the County Administrator. He is responsible for carrying out all decisions, policies, ordinances and motions of the Board.

The departments under the County Administrator are responsible for providing services such as social services, public assistance to residents, countywide health care for medically indigent, animal services, emergency medical services and

regional parks and preserves. Departments are also responsible for providing municipal-type services to residents of the unincorporated areas of Manatee County such as road construction and road maintenance, solid waste disposal, parks and recreation, water and wastewater treatment, planning, zoning, building inspections and code enforcement services.

### *Other Boards Commissioners Serve On*

The Board also serves as the Port Authority for Port Manatee. Individual Board members serve on various boards, authorities, and commissions, such as the Tampa Bay Regional Planning Council, Metropolitan Planning Organization, Council of Governments, Peace River Water District and Southwest Florida Water Management District.

### *Constitutional Officers*

In addition to the members of the Board, citizens also elect five constitutional officers: Tax Collector, Property Appraiser, Clerk of the Circuit Court, Sheriff and Supervisor of Elections. The Board funds all or, in some cases, a portion of the operating budgets of these constitutional officers. The constitutional officers maintain separate accounting systems and expanded budget detail information.

### *Other Elected Officials*

The citizens also elect the State's Attorney and Public Defender. Their budgets are included in this document to the extent of funding by the Board of County Commissioners.

### *Other Government Agencies*

Based on the extent of budgetary authority, authority to tax, the ability to obligate funds to finance any deficits or the ability to fund any significant operational subsidies, several other governmental entities also have their budgets reviewed and approved by the Board of County Commissioners; the Planning Commission, the Housing Authority, Port Authority and the Myakka Fire District. The budgets of these offices and the Constitutional Officers are included in this document to the extent they are funded by the Board of County Commissioners.

# Executive Summary

---

---

\*Please Note - The information contained in the budget message and the budget update from July 30, 2015 is original information from the Recommended and Proposed Budget presented on May 28, 2015 and July 30, 2015 respectively. Some information contained in this section may have changed in the Adopted budget presented in this document. The Charts and Graphs section represents the Adopted budget.

# Budget Message - May 28, 2015

## 2016 Budget Message

### INTRODUCTION

---

It is with great pleasure that I present the Recommended FY16 and Planned FY17 budget. This budget reflects a welcome return of upward growth within our economy. Since 2007, our county has experienced the national trend of recession. Declining property values and substantially lower tax bases presented our local government with great challenges of maintaining service levels with fewer people and resources. I believe we met most of those challenges and we are ready for a new stage of recovery in Manatee County. Property values are rebounding and new construction will mean additional revenues to serve our growing community. While the economic recovery is a welcome change from the last eight years, the effects from the recession continue and we must remember that budget challenges have not gone away.

The Board approved a set of funding priorities for this budget during our April 14 budget work session. Those priorities included:

- Addressing our government's continued role in health care for the working poor within our community;
- Establishing adequate employee compensation in order to maintain our viable workforce in a competitive market;
- Upholding funding priorities established last year including:
  - Upgrading our P25 Radio system as a county-wide multi-jurisdictional project
  - Expanding transit routes for Lakewood Ranch and the Ellenton/Parrish Area
  - Continued funding for Animal Services.

For the eighth consecutive year, I am not recommending any change to the overall property tax rate. The FY16 Net Budget is \$550 million which represents a \$20 million increase from the FY15 Adopted Net Budget of \$530 million. (These budget figures do not yet include Port Manatee which will be included at a later stage of the budgeting process.) The budget increase is largely attributable to rising ad valorem revenues and, to a lesser extent, charges for services. The recommended budget remains \$40.3 million lower than it was in 2007, and property tax revenues are \$39.4 million lower than in 2007.

The budget reflects an estimated increase in taxable values of approximately 9%, or \$15.2 million over the current year. On June 1, the Property Appraiser's Office will deliver a preliminary estimate of the July 1 property values. New construction and growth in property values have helped us fund increasing state mandates and critical public safety and capital improvement needs. As you know, the "Save Our Homes" tax exemption caps the annual assessment values on homesteaded properties at 3% or at the percentage change in the Consumer Price Index (CPI). This year's "Save Our Homes" cap is 0.8%.

Total overall millage including the Unincorporated Municipal Services Tax Unit (MSTU) is unchanged at 7.04350. The Unincorporated Municipal Services Tax Unit is recommended to remain at .6109 mills.

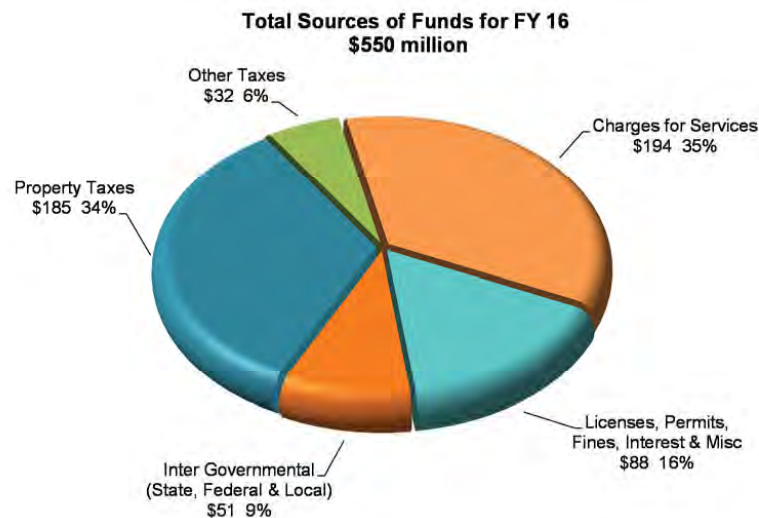


The General Obligation (G.O.) Bond established for the county will reach maturity in 2018. The debt service for the GO Bond reduces significantly within FY16 establishing a recurring excess of debt service payment of \$2.2 million. My recommendation for FY16 is to place the reduction of millage for the GO Bond millage within the General Fund millage and use the funds for a needed public safety capital project at the jail for \$2.1 million. For FY17, the funding has been placed within reserves for debt service in anticipation of a potential new general obligation bond issue or other long term strategy to address these critical public safety needs.

	2015	2016	Change
Countywide	6.3126	6.4046	0.0920
G.O. Bonds	0.1200	0.0280	-0.0920
MSTU	0.6109	0.6109	0.0000
Total	7.0435	7.0435	0.0000

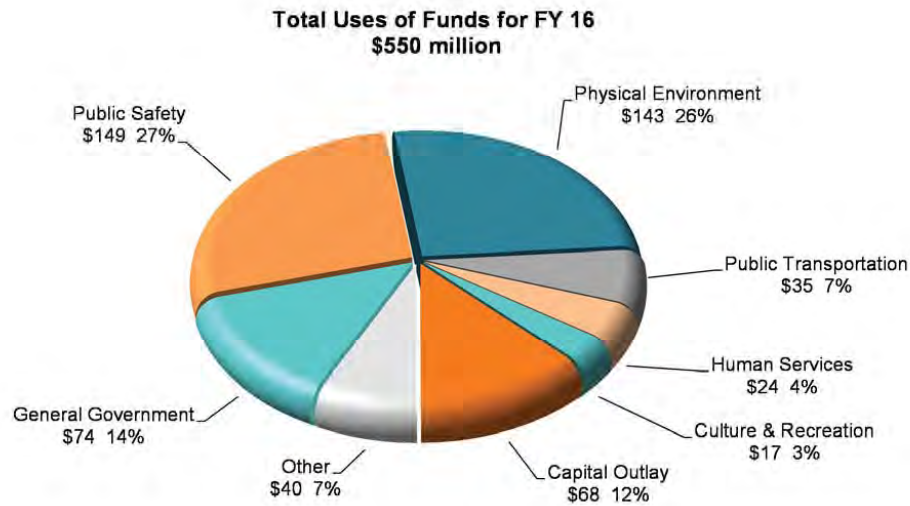
## GROWTH IN REVENUE

At \$185 million, property taxes constitute approximately one third of our overall budget. Charges for services represent \$194 million, or 35 percent of our revenues, largely from Utility charges and Building fees. Intergovernmental revenues and other taxes represent 9% and 6% of sources of revenues respectively. As in previous years, the property tax revenues are only a portion of the changes in all revenues, and do not correspond directly to all of the increases and decreases in the net budget total.



## RECOMMENDED FUNDING

As our county begins to respond to the increased activity within the economy, challenges continue to exist from the time period since 2007. In addition to meeting the Board's funding priorities, we have continued to emphasize funding Public Safety needs to the tune of \$149 million, or 27% of the expenses of the net budget. The next largest investments are within the Physical Environment for \$143 million, General Government at \$74 million and Capital investments at \$68 million.



## FUNDING PRIORITIES FOR FY16

### HEALTH CARE

The Board has given direction to pursue the continued funding of health care programs currently funded by the county. The previous source of funding for the programs was the corpus of funds received from the sale of Manatee Memorial Hospital and general revenues. However, the corpus is nearly depleted within the current fiscal year of FY15. The current expenditures from the corpus are \$6,953,479. In order to maintain the current level of funding, the source in my recommended budget will have to be funded largely through non-recurring General Fund reserves.

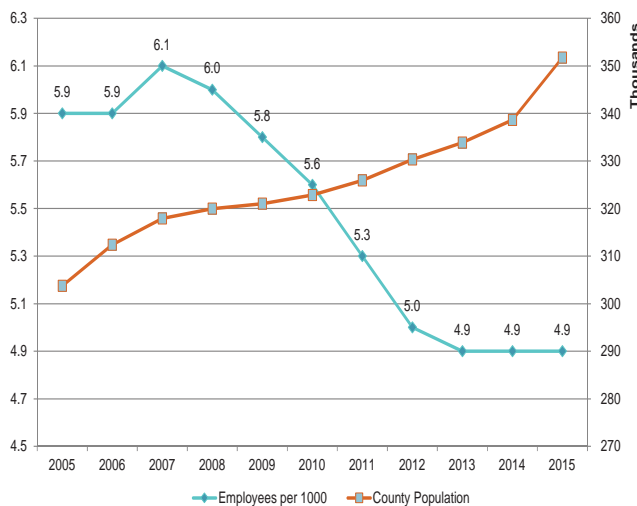
During the past months, much uncertainty has existed at the state and federal level on matching funds that have historically matched our funds. At the date of this budget message, there have been no decisions promulgated on the state or federal levels. A reserve has been established within the General Fund from non-recurring reserves in order to have funding available for the

next two years and will be adjusted within the budget once the state determines its course on major health care issues.

**STRESS WITHIN THE WORKFORCE**

Manatee County's population has increased dramatically in recent years. In 2005, census data estimated Manatee's population at 303,729. Ten years later, our population has increased by almost 16% with 2015 population estimates at 351,746. Though our population has grown by nearly 50,000, our workforce trended the opposite way.

Since 2007, the county has decreased departmental budgets by over 25% and reduced the number of employees available to provide services to the taxpayers.



A common equivalent used by federal, state and county governments is to define the number of employees by each 1,000 people they serve. By applying this metric, Manatee County employed 5.9 people per 1,000 residents in 2005. With budget cuts and constraints, the same calculation in 2015 yields 4.9 employees per 1,000 residents. By comparing the two trends, the chart illustrates the inverse relationship.

Due to budget and workforce reductions, our county has not been able to provide the same

level of service as we were able to prior to the recession. Put simply, we continue to do far more with fewer people. Our workforce will not be able to maintain the same level of service as more people move to Manatee County and put additional demands on our government.

As the economy expands, a new challenge occurs as competitive compensation returns to the market. Employee retention will continue to be a growing challenge as the market offers higher salaries than we currently have in place. An independent study is underway to evaluate the status of jobs within our organization in comparison to the current employment market. We expect this study will offer recommendations on how to retain the talented workforce within our organization and to ensure Manatee County Government remains an employer of choice.

The Pay for Performance program implemented in FY14 has continued to work well within the organization. It provides supervisors at all levels a fair, equitable, and consistent manner to financially reward strong work performance. A total amount equal to 4% of budgeted salaries is held in reserve to fund the compensation increases. Constitutional Officers would receive funding for their compensation increase based on the same 4%, but they will choose their own method of distribution to employees.

Because of this year's legislative delay, the state has not yet determined employer contribution rates for the Florida Retirement System (FRS). Because of that uncertainty, FRS rates remained constant in this budget recommendation. Reserves will be adjusted when FRS rates are published.

***ANIMAL SERVICES***

During FY15, the Board approved new investments in our Animal Services division by increasing funding for operating supplies, medical supplies and veterinarian fees. Additional funding for one-time non-recurring amounts for equipment were also allocated in FY15. The FY16 budget continues to fund these recurring initiatives at a cost of \$286,186.

***P25: PUBLIC SAFETY RADIO SYSTEM***

The county is in negotiations with Sarasota County on a combined effort to upgrade the county public safety radio system. The radio system is a critical communication system crossing multiple jurisdictions to provide all Manatee County residents with a necessary system for emergency services. As the initial phases of discovery end for this project, the project will have a two year implementation period once approved by both County Commissions. The cost of the project for Manatee will be approximately \$15 million and will be funded through a debt issuance in the late summer of FY15. In anticipation of the debt, the debt service payments are provided and held in reserve within the budget.

***TRANSIT EXPANSION***

During FY15, the county added two new transit routes to provide extended service areas. The Route 6 Extension provided a link between the Gulf beaches to Lakewood Ranch Boulevard, extending service to East Manatee which was previously unserved by transit. The second addition, North County ConneXtion Service, established a new fixed route along U.S. 41, connecting Palmetto to the Rubonia community in north Manatee County. The additional service costs of \$381,456 are funded through Federal Transit Authority (FTA) grants with a continued local operating match. The routes have been continued within the recommended budget.

***ADDITIONAL CONSIDERATIONS***

In addition to the Board's funding priorities, this budget addresses several other points of concern which are listed as desired decision units. The budget places additional emphasis on safety through the funding of maintenance and repair of existing assets. Public Works funding has been increased in the areas of tree-trimming and for shell placement on county roads. Maintenance needs for safe playgrounds have accelerated due to aging equipment. This budget increases the maintenance in areas of our beautiful parks and preserves.

Additional funding has been established to provide for technology upgrades in software and systems. In addition, we have experienced an increase in software support fees as we use technology for greater efficiencies. Unless we continue to invest in technology, our government will be left behind as the world moves to simplify and accelerate basic functions.

The Southwest Tax Increment Financing (TIF) district budget has increased to reflect rising property values. Programs have been established in the budget from these increases to provide

improvements within the area. Decision units are identified for a business improvement program, a neighborhood improvement program and a consulting study for this area.

I have not recommended adding any new positions to the property tax-supported areas of our budget until our county has reached a stronger recovery from the recession. There are five new positions within the budget which are supported by Impact fees, Southwest TIF fees, inspection fees, and the phosphate severance tax.

**CONSTITUTIONAL OFFICE BUDGETS**

I am recommending pay increases totaling an average of 4% for each Constitutional Office. Each Constitutional Office has implemented its own allocation percentages based upon pay for performance and market equity adjustments. But, in keeping with the theme of this budget, there are no recommended positions for any of these offices.

The Sheriff's budget maintains the current year's funding, along with a \$175,876 increase due to inmate food costs. Beyond the 4% salary increases, I am also recommending the savings from the G.O. bond debt be applied to a needed capital improvement at the jail. Since the State has not determined the final rates for the FRS program, allocations will be made later within the budget process once the final rates are announced.

The Clerk of the Circuit Court and the Supervisor of Elections have not asked for additional funds within their FY16 budget request.

The Property Appraiser's budget is recommended to remain at FY15 levels.

In accordance with Florida Statutes, the Tax Collector's Budget is not submitted until August 1.

In recent years, we have set a policy allowing unspent budget amounts and excess funds to be returned to each Constitutional Officer at the end of the year. This policy was initiated in years when budgets were being reduced and helped each Constitutional Officer meet demands. Now that budgets are more sustainable, there should be less reliance on the carryover funds. The recommendation with the FY16 budget abates the process of returning excess funds which will help us right size the general fund budget in FY17.

**CAPITAL IMPROVEMENT PLAN (CIP)**

Our Capital Improvement Plan (CIP) budget continues to provide emphasis on public safety and investment in infrastructure. Due to funding constraints, we do not have the availability to fund all general government capital improvements on a pay-as-you-go basis. The Board will be presented details of a debt issuance in a work session later this year. General government capital improvements such as the P25 Radio system, the new Tax Collector's Annex and the Detention Center door locking upgrades are included in this debt issuance. Funding sources for debt service for the anticipated issuance is established in this recommended budget.

The Parks Master Plan Study is scheduled in FY16 to identify a long term vision for parks and recreational projects in the community. Parks projects have not been identified in this budget, pending the outcome and recommendations of the study. Improvements are included for the Coquina North Boat Ramp and the Fort Hamer Park Boat Ramp and are funded within the budget through grants.

Transportation projects continue to focus on 44<sup>th</sup> Avenue which is in the initial stages of a multi-year construction program. Debt issuance will occur for this multi-stage project and is taken into consideration within the budget. The Board will be updated on the need for debt issuance in this area with the debt service to be paid from impact fees from this growth area. In addition, emphasis on projects at U.S. 301 and Fort Hamer and U.S. 301 at Ellenton-Gillette Road are scheduled in the upcoming years.

The Utility Department issued debt during the current fiscal year which provided funding for the scheduled projects within FY16 budget. Another debt issuance has been built into the Board-approved rate structure for FY17 for the continued upgrades needed for maintenance of the system.

#### **RESERVES**

The Budget Stabilization schedule has played a significant role in assisting our county to thrive during these difficult years. During the time when recurring yearly revenues were significantly less than expenses, reserves allowed services to be maintained. While other governments experienced detrimental shortages which resulted in significant decrease in services to their taxpayers, Manatee has been able to absorb the shortfalls due to years of prudent savings.

As we enter the new stage of growth, it is important for Manatee to once again to place priority on prudent use of reserves. A growing community's demands on this government must be balanced with the financially prudent practice of replenishing reserves. Reserves play a key role in redeveloping our future financial health. Demands will be strong over the next several years to place funding into long-awaited projects, however replenishment of the reserves has to be a priority as well.

This budget successfully maintains the Board's established policy of maintaining a reserve within major funds which equals 20% of total operating expenditures for the fund.

## **PUBLIC INPUT**

---

Provided in addition to this Budget Message is a summary of the Recommended Budget, additional charts and graphs showing millage comparison and estimates of taxes to be paid by a typical homeowner and the Fund Summary Report. The Commission is set to review the Fund Summary Report on June 3. Additional materials, including the Decision Unit Book and Capital Improvement Program (CIP) will be provided on that date. The Decision Unit review is scheduled for June 8 and June 9. The Constitutional Officer's work session is scheduled for June 10 and the CIP work session review is scheduled for June 11.

Although the budget is balanced in accordance with the requirement in Florida Statutes, recurring revenue and recurring expenditures are not balanced because nonrecurring reserves are still being used to supplant revenue lost during the recession. In addition, there are some important needs which cannot be met within existing resources, including capital items (some of which are recommended to be funded through loans), and health care funding.

This budget recommendation is presented in advance of the statutory timetable for the county budget process, and is based on an early estimate of property values as they stood on December 31, 2014. Official certified values from the county Property Appraiser will be

available on July 1, while the County Commission is on recess. County staff will use the July 1 numbers to update the Recommended Budget so that figures reconcile to the certified values. It is anticipated that only minor adjustments will be required, and by July 15, staff will use the reconciled figures to produce and make available to the Commission and the public an updated budget document that will conform to the statutory requirements and timetable.

We provide this version of the budget before the formal start of the budget process in July in order to facilitate review by the Commission in consideration of the meeting schedule for June and July. From a practical standpoint, this is a working budget, and staff may be making minor adjustments as better information becomes available until the formal July 15 budget is produced. When the July 15 budget is produced, it will include a summary of any material changes that may have resulted from staff adjustments. On July 30, a budget work session has been scheduled so that the County Commission can review the updated figures, and also review “flagged” items identified in budget work sessions, and make the decisions required to set the tentative millage rate that will be noticed to all property owners on the mailed “TRIM” notices.

## CONCLUSION

---

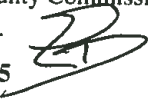
The FY16 Recommended Budget addresses the Board’s top priorities without raising the millage rate for our taxpayers. We have emphasized maintaining the county’s existing assets, as well as planning for growth infrastructure needs for the future.

We are optimistic that the economy has begun to recover on a steady growth pattern, and we need to remain aware of the core functions of our government. In the coming years we must recommit to investing repairs for our aging infrastructure and needed infrastructure for the future. In addition we will continue to invest in technology upgrades, and investment in retaining the talent of our workforce.

Manatee County was able to weather the recession without widespread service or workforce reductions due to our prudent stewardship of funds and the availability to drawn down on reserves. As we continue to recover from the recession, we must invest in our existing assets, the safety of our community and our ability to service Manatee County.

# Budget Update - July 30, 2015

## MEMORANDUM

To: Board of County Commissioners  
From: Ed Hunzeker   
Date: July 30, 2015  
Subject: Proposed Budget Update



This Budget Update details revisions that have been made to the County Administrator's original Recommended Budget. Now known as the 2016 Proposed Budget, this version has been filed with the Office of the Clerk of the Circuit Court and Comptroller, and posted to the county website at [www.mymanatee.org/budget](http://www.mymanatee.org/budget). The revisions reflect the July 1 certification values by the Property Appraiser as well as updates to the budget based upon availability of new information. The new Proposed Budget for FY16 is \$549,026,782, a decrease of \$1,310,345 from the original Recommended Budget.

The certified taxable property values for the FY16 Budget increased over last year by 8.3% countywide and 8.5% in the unincorporated area. The May 28 Recommended Budget relied upon a projected 9% increase over prior year values. As a result of the difference between projected values and certified values, the countywide ad valorem revenue decreased by \$1,096,700 and revenues for unincorporated areas decreased by \$57,269. The Children's Services Tax revenue from ad valorem decreased by \$60,206 while the Debt Service revenue decreased by \$5,058. This proposed two-year budget also updates the FY16 Tax Collector fees and it projects FY17 ad valorem revenue estimates based upon the July 1 certification amounts.

On the expenditures side of the budget, the Children's Services Tax expenditures have been increased based upon new recommendations from the Children's Services Advisory Board (CSAB). On June 17 the CSAB recommended higher expenditures than estimated in the May 28 budget, resulting in a net budget increase of \$538,654.

The Proposed Budget also reflects state-mandated FY16 employer contribution rates for the Florida Retirement System. The newly announced numbers impact our budget due to the increase in the Special Risk rate. The annual expenditures for the Manatee County Sheriff's Office retirement have increased by \$959,547 and the Public Safety department have increased by \$312,915.

Based upon new data received, the Proposed Budget has been updated for the draft indirect cost plan analysis for FY16. The draft indirect cost plan received since May introduces an increase of costs with a net effect of \$305,266 to the Net Budget.

The Community Redevelopment Areas (CRA) and two TIF district revenues also have been adjusted based upon the new certified taxable values. CRA budgets reflect increased payments of \$140,232 due to the July 1 valuation. The Southwest TIF has been reduced by \$114,089 based upon the valuation and determination by the Department of Revenue for change in the base year. The North County (Port) TIF has been increased by \$151,787 due to the July 1 valuation.

Subsequent to the May submission, the Tourist Development Council (TDC) has recommended an increase for expenditures related to tourism. The TDC has approved additional desired decision units to be funded by the tourist tax revenue source for \$201,370. In addition, necessary maintenance upgrades have been added to the budget for the Convention Center for \$284,000 also funded by tourist tax revenues.

Due to the increased building activity within our community, the Building Department has recently re-evaluated the demands for service within its department and has added four additional employees to meet customer demand. The new positions increase the departmental budget by \$228,106 and will be paid entirely through an increase in Building Department revenues as a result of increased building activity.

There are two projects within the Capital Improvement Plan (CIP) which have been removed from the FY16 Budget. Port Harbor Parkway Extension project monies received from a developer agreement have been amended into the FY15 Budget for the future CIP for \$2,299,202 and the planned CIP project for the Water Treatment Plant Biological Treatment Unit has been evaluated to have a decreased estimated cost of \$1,900,000.

County Administrators Office  
1112 Manatee Ave W, Bradenton FL 34205  
Phone number: (941) 748-4501

LARRY BUSTLE \* CHARLES B. SMITH \* JOHN R. CHAPPIE \* ROBIN DISABATINO \* VANESSA BAUGH \* CAROL WHITMORE \* BETSY BENAC  
District 1      District 2      District 3      District 4      District 5      District 6      District 7



Memo  
Page 2  
7/30/2015

---

There are several final adjustments which have been made based upon updated information:

- With the 5<sup>th</sup> and 6<sup>th</sup> Cent Local Gas Taxes extension approved by the Board on July 28, the amount of distribution to Manatee's municipalities was recalculated. Based on the recalculation, the County will now distribute an additional \$33,856 to Manatee County's municipalities;
- The Street Sweeping Desired Decision Unit (Program 2507, #12) was omitted from the Recommended Budget due to a programming oversight. The Decision Unit was highlighted to the Board as funded within the Recommended Budget and has now been properly reflected within the budget system;
- A reallocation of \$350,000 from Reserves for Capital to Reserves for Cash Balance to properly reflect reserves;
- Miscellaneous adjustments of \$11,299 were made within the Proposed Budget to reflect updated allocations.

In this revised proposal, the Net Budget for FY16 is now \$549,026,782 (excluding Port Manatee). Although the property values certified on July 1 show an overall annual increase, the overall size of the Net Budget continues to be significantly less than nine years ago. Since 2007, the size of the Net Budget has been reduced over \$41.6 million and there is \$40.6 million less in property tax revenues.

As part of the budget process, local governments are required to disclose whether the proposed millage rates produce any increase in revenue beyond amounts attributable to adding new construction. In this budget, we are following our past practice of maintaining the same rates as previous years, regardless of whether taxable values decline (producing reduced revenues for the county) or whether values increase (producing increased revenue for the county). The growth in our tax base for FY16 will yield an increase in revenue largely as a result of new construction. For FY16, homestead property tax values are capped at the 2014 CIP which was 0.8 %. When compared to what the rate would be if it was "rolled back" to become revenue neutral, the difference between rollback and the proposed rate is approximately 7%.

#### **CONCLUSION**

The County Commission held budget work sessions on June 3, June 8, June 9, June 10, and June 11 and held a public hearing on the budget on June 11. After the Budget Reconciliation held today on July 30, 2015, the tentative millage rate will be established. Two more public hearings on the budget will be held on September 15 at 6 p.m. and September 22 at 6 p.m. in the County Commission chambers. The first public hearing in September will be noticed to all taxpayers via the notices of proposed property taxes (Truth in Millage or TRIM notices) sent by mail in mid-August. The second public hearing will be noticed by a newspaper advertisement published in accordance with requirements established by Florida Statute.

# Budget Update - September 11, 2015

## MEMORANDUM

To: Board of County Commissioners  
 From: Ed Hunzeker, County Administrator  
 Date: September 11, 2015  
 Subject: Budget Update for First Public Hearing




The first public hearing for the Fiscal Year 16 and Planned FY17 Budget will be held at 6:00 p.m. on September 15, 2015 in the County Commission Chambers. This memorandum provides an update from the last Budget worksession on July 30, 2015 and includes information on changes that will be presented for approval in the tentative budget to be adopted at this hearing.

After the receipt of the July 1 certified tax roll, a balanced budget in the net amount of \$549,026,782 was filed with Board Records prior to the July 15 statutory deadline. A budget reconciliation session was held on July 30, 2015 which resulted in the Board of County Commissioners voting to maintain the current millage rate. The tentative net budget (now including \$11,283,994 for Port Manatee) to be approved at the first public hearing totals \$563,871,886 which is exclusive of cash balances, non-expendable trust funds, internal services and internal transfers, and prior year project budgets. The gross total of the FY16 Proposed Budget, with amendments, which includes all items shown on the revenue and expenditure side of the budget, transfers, internal services, cash balances, and non-expendable trust funds is \$1,163,524,551. For final adoption of the budget, prior year grant and project balances of \$182,560,390 and special district budgets of \$3,195,375 are added to the gross budget for a final gross total of \$1,349,280,316.

Property tax rates do not change from the total millage rates approved by the Board on July 30, 2015 at a countywide millage rate of 6.4046, Voted Debt Service millage rate of .0280 and the unincorporated rate of .6109. The Palm Aire MSTU millage rate also remains unchanged at .2546 mills.

In the Tentative Budget resolution that will be presented for approval, funds previously budgeted in reserves for compensation increases as well as retirement for the Sheriff, the Clerk of Court, the Property Appraiser and the Supervisor of Elections have now been moved into the budgets for these officers.

We have provided a copy of the Flagged Items List from the July 30, 2015 worksession. Please note that the total of each flagged item on that list represents the original amount requested by the submitting department. In the attached Schedule A - Tentative Budget Amendments on page 3, items identified are included within the Tentative Budget. In reconciliation to the July 30 Flagged Items list, amounts may have altered due to implementation timelines or adjustments for funding availability. Schedule B - Future Budget Amendments on page 4 represents items which will be presented for addition to the budget as grant funding is received or are reflected in the FY17 Planned budget.

We would like to bring the following budget adjustments to the attention of the County Commission which are attached on Page 3 of this memorandum titled Schedule A - Tentative Budget Amendments:

- 1) Items 001 through 007
  - Flagged items funded with Fee Revenues and presented to the Board on July 30, 2015 have now been included in the current budget for adoption. The total FY16 funding amount is \$1,075,638.

County Administrators Office  
 1112 Manatee Ave W, Bradenton FL 34205  
 Phone number: (941) 748-4501

LARRY BUSTLE \* CHARLES B. SMITH \* JOHN R. CHAPPIE \* ROBIN DISABATINO \* VANESSA BAUGH \* CAROL WHITMORE \* BETSY BENAC  
 District 1      District 2      District 3      District 4      District 5      District 6      District 7

Memo  
 Page 2  
 9/11/2015

- Item 007 - Additional funding for the Property Appraiser has been included for \$165,141 that will come from additional Excess Fees revenue of \$150,000 and \$15,141 from reserves.
- 2) Item 008 - The Port budget has been added for adoption and is now included in the amount of \$11,283,994 covering both the operating and debt service budgets for the Port Authority. This accounts for most of the budget change cited above.
- 3) Item 009 - Utilities System debt service has been adjusted by \$2,534,687 for the FY16 portion of the 2006 bonds that were not advance refunded in the closing completed on April 22, 2015 and reconciles to the amortization schedule of loans. The FY16 debt service payment for this bond payment did not change from the originally scheduled bond amortization. Additional necessary operating expenses of \$123,240 covered by Utilities System rate revenues have also been included in the budget.
- 4) Item 010 - World Rowing expenses of \$300,000 funded by Tourist Tax which were identified for the FY17 Planned Budget have been accelerated to the FY16 Tentative Budget in order to better serve preparation for the event.
- 5) Item 011 - Timing for the Utilities capital project for the Manatee Agricultural Reuse Supply – Project 6082091 was accelerated into the current fiscal year and approved by the Board on July 28, 2015 and FY16 proposed expenditure of \$510,000 has been removed and returned to reserves.
- 6) Item 012 - Additional operational expenses required by the Utility System funded by Utility System revenues for \$123,240.
- 7) Item 013 - An addition to the Sheriff's budget of \$32,204 has been made to fund FY16 Information Technology radio rate increases; this was not previously included in the Sheriff's budget submission due to the late timing of rate change.
- 8) Item 014 - A number of miscellaneous adjustments have been made in the budget for items such as final indirect cost allocations, beach maintenance correction and various other department adjustments for a combined net total of \$5,341.

A summary of the changes noted above, the reconciliation to the FY16 Tentative Budget is as follows:

Proposed Net Budget - July 15, 2015	\$ 549,026,782
Tentative Budget Amendments	14,845,104
Tentative Net Budget - September 15, 2015	<u>\$ 563,871,886</u>

The Tentative Budget resolution will also include provisions to carry forward remaining unencumbered balances for ongoing capital projects and grants.

The Capital Improvement Program (CIP) for Fiscal Years 2016-2020 will be approved at the second public hearing on September 22 and a memo on changes made to the CIP from the July 15 Proposed Budget will be forthcoming.

If you have questions concerning the budget, please let us know in advance of the upcoming public hearing. As in past practice, it is requested that the proposed budget be approved as presented to accommodate the timing of required advertising. If directed, necessary changes to the budget can be included and adopted at the final public hearing on September 22, 2015.

Thank you for your continuing support and cooperation as we complete the budget process.

Memo  
Page 3  
9/11/2015

**MANATEE COUNTY BOARD OF COUNTY COMMISSIONERS  
TENTATIVE BUDGET - SEPTEMBER 15, 2015  
SCHEDULE A - TENTATIVE BUDGET AMENDMENTS**

Item Number	Flag Number	Resource/Expenditure Amendment	FY2016 Net Budget Impact	FY2017 Net Budget Impact	FTE
<b>TENTATIVE BUDGET AMENDMENTS</b>					
001	1	Ambulance Service - Parrish: Increases service to Parrish area by adding 7 additional personnel. Source of funding for equipment will be Impact Fees and Charges for Services for personnel and operating. 6 month implementation for FY16	681,075	526,030	7
002	11	Children's Services Program adding one additional staff member. Item will be funded from Children's Services Tax reserves	54,389	54,389	1
003	12	Funding for stream gauging needed for water quality analysis within Parks & Natural Resources. Funding has been established from Solid Waste Fees	19,845	19,845	
004	15	Urban Watershed Master Planning to be established through the use of Solid Waste Fees	75,000	75,000	
005	16	Addition of an Education/Volunteer Specialist within Parks & Natural Resources to be funded through the Phosphate Severance Tax	52,188	52,188	1
006	17	Pool Heaters to be installed at GT Bray. Funding to be established from additional fees due to extended usage	28,000	28,000	
007	6	Property Appraiser budget: Increases the property appraisers budget to include two positions per Amended Budget submission	165,141	165,141	2
		<b>Subtotal</b>	<b>1,075,638</b>	<b>920,593</b>	<b>11</b>
008		Port Manatee Budget (added for Adopted FY16): Adds Port Manatee to the budget per historical treatment	11,283,994	11,283,994	
009		Utilities Refunding - Debt Service reclass (2006 Bonds) established with 2015 bond issuance: Refunding debt service adjustment to align Utility payments with amortization schedules. Additional Debt Service costs reconciled with financials. Funding from Utility Rates	2,534,687	2,534,687	
010		World Rowing Expenses have been accelerated from FY17 to FY16 due to the timing of planned events	300,000	(300,000)	
011		Utilities CIP MARS Project #6082091 was accelerated into the current fiscal year and approved by the Board on July 28, 2015 and FY16 proposed expenditure of \$510,000 has been removed and returned to reserves.	(510,000)	-	
012		Utilities System miscellaneous additional operation expenses funded by Utility System revenues	123,240	123,240	
013		MSO increase to Internal Service fund increase in cost of radio maintenance supplied by the BOCC	32,204	32,204	
014		Indirect Cost Plan & Other Misc. Net Adjustments	5,341	5,341	
		<b>Total Fund Adjustments</b>	<b>14,845,104</b>	<b>14,600,059</b>	<b>11</b>

Memo  
 Page 4  
 9/11/2015

**MANATEE COUNTY BOARD OF COUNTY COMMISSIONERS  
 TENTATIVE BUDGET - SEPTEMBER 15, 2015  
 SCHEDULE B - FUTURE BUDGET AMENDMENTS**

Item Number	Flag#	Resource/Expenditure Amendment	FY2016 Net Budget Impact	FY2017 Net Budget Impact	FTE
<b>FUTURE BUDGET AMENDMENTS</b>					
015	7	Additional 663 Units Drug Court Counseling: Funding will be established by grant and added to the budget with grant acceptance by the Board	36,000	36,000	
016	18	Marquee Sign at East Bradenton Pool has been established from additional fees for FY17	-	6,000	
017	19	Regional Traffic Management Center Traveler Information Website to established pending FDOT written reimbursement grant agreement	-	10,000	
018	20	Regional Traffic Management Center Extended Coverage to be established within the FY17 budget pending FDOT written reimbursement grant agreement	-	266,335	4
019	21	Expansion of Transit Maintenance Operations with 3 additional personnel from Transit Grant revenues	174,454	174,454	3
<b>Total Fund Adjustments</b>			<b>210,454</b>	<b>492,789</b>	<b>7</b>



# Short Term Goals & Accomplishments

---

---

## 2015 County Administrator Goals

Complete Phase 1 of the Land Development Code rewrite. By March, 2015

Complete Phase II of the Land Development Code with an emphasis on urban redevelopment. By September, 2015

Complete the Certified Local Government designation for Manatee County to assist in the survey, designation and preservation of historic and cultural resources and to increase public awareness of historic preservation. By June, 2015

Provide recommendations for funding options for community health care. By June, 2015

Provide recommendations for the development of a long-term health care program in cooperation with community organizations. By September, 2015

Complete the development and implementation of a redesigned prescription benefits program for medically needy residents, and provide an analysis of savings and outcomes. By May, 2015

Implement the Coast2Coast community prescription discount project including the distribution of prescription cards. By January, 2015

Work with community stakeholders to develop and publish a business model that promotes, develops, and creates Arts & Cultural initiatives for Manatee County. By September, 2015

Plan and develop a Placemaking Charette with students from local higher education institutions to gain feedback, strategies and potentially a conceptual plan related to community placemaking. By March, 2015

Evaluate options and implement a transparent budget process for the FY2015-2016 budget to include budget options for the balance budget, budget stabilization fund forecasts and longer term financing needs. By June, 2015

Implement a program with a primary focus on economic opportunities and lifestyle choices reflected in housing options, recreation and social opportunities to attract and retain the creative, younger workforce (Millennials) and related businesses that utilize that group as the primary workforce. By June, 2015

Complete and implement a funding process for public infrastructure in the Southwest County Improvement District. To ensure that impacts of new development are fully funded at the time they are needed and reflect the cost of delivering those services in the SWTIF. By June, 2015

Create and facilitate monthly meetings of a core support group for the advancement of the "Business Friendly" transition of County Government in Economic Development support by working with the Bradenton Area Economic Development Corporation, Manatee Chamber, Island Chamber, Latin Chamber, School District, MTI, Suncoast Workforce Board, CareerEdge, and others to meet the needs of companies looking to expand or relocate. By June, 2015

Refine and Implement the Neighborhood Improvement Program in the SWTIF, to include development of procedures for program elements and process for implementing the program. This program will combine residential and commercial improvements for enhanced property value growth. By January, 2015

Incorporate the AmeriCorp Vista Program into programs addressing antipoverty strategies by reaching out to underserved areas of the community to enhance education offerings. By April, 2015



Create Neighborhood Adopt-A-Lot Program for use throughout Manatee County to engage neighborhood leaders in adopting neglected green space. By March, 2015

Identify the resources needed to develop a Community Rowing Program at the Ft. Hamer Rowing Center and hold a kick-off meeting to determine community interest. By March, 2015

Design and permit the parking and ramp expansion at Coquina North boat ramp facility. By September, 2015

Complete construction of three permeable adjustable groins to replace existing structures at Cortez Beach, at an estimated cost of \$6 million, utilizing competitively awarded 50% State grants for construction. By September, 2015

Complete phase I of the Parks Master Plan which identifies a framework for a multi-year projection of parks and preserves needs with the initiation of community meetings and conceptual proposals for recreational facilities county wide, leading to the completion of a Parks and Preserves Master Plan in 2016. Phase I. By September, 2015

Complete the design, construction and deployment of 20 additional changing stations at Coquina and Manatee Beaches to better utilize restrooms and to provide a designated changing area for families with young children. By September, 2015

Install maintenance free Groundcover and "No Mow" landscaping at three park and/or facility locations within cost savings and reduced water usage, fertilizer, weed killer, mower maintenance, fuel costs, labor. By August, 2015

Facilitate the implementation and subsequent completion of the FPLS ESCO project. By December, 2015

Continue to evaluate and discuss consolidation opportunities and operational efficiencies with secondary PSAPs 3 related to the replacement of obsolete call-taking equipment and the Next Generation 911 (NG 911) project. Upon selection of desired call-taking configuration, forward request to the Purchasing Division for contract negotiation of CPE replacement. By January, 2015

Develop a project management schedule and cutover plan for the installation of new call-taking equipment. By December, 2015

Develop an improvement plan for the school flasher system to replace the existing antiquated pager communication technology to a more robust communication and software platform. This new system needs to provide a more reliable operating system which reduces staff maintenance and capability to confirm proper flasher operation. By October, 2015

Complete design and bid for the Fort Hamer Bridge, Fort Hamer Road improvements and Upper Manatee River Road improvement. By June, 2015

Completion of two storm water outfall "end of pipe" projects to include design, permitting, and operation. By October, 2015

Complete the review, development, and adoption of water and wastewater rates, facility investment fees/line extension fees and solid waste rates. By September, 2015

## Accomplishments

### Building & Development Services

- Completed Phase I of the Land Development Code (LDC) rewrite.
- Completed the Certified Local Government program.
- Modified the Development Review Committee (DRC) to create a more efficient process.

### Community Services

- Maintained Gold Certification as a Florida Green Local Government.
- Completed technology changes including Caseworthy software.
- Increased client education through our lobby monitor and job posting board.

### Convention & Visitors Bureau

- Inaugural year for the Bradenton Area RiverFest Regatta had 80,000 in attendance.
- Doubled the amount of sports events the CVB sponsors and received double the amount of State sports grant funding in FY15 over FY14.
- Brought a countywide Arts & Cultural business plan before the Board of County Commissioners, and received approval for use of \$50,000 for this future organization.

### Financial Management

- Completed bond issuance for \$91,485,000 for Public Utilities Revenue Refunding and Improvement Bonds, Series 2015.
- Awarded 31st consecutive GFOA Award for Distinguished Budget Presentation.
- Created a video training clip for vendors to assist with questions relating to doing business with Manatee County.

### Human Resources

- Completed a comprehensive market analysis, salary survey (Evergreen), and workforce profile analysis and presented findings to County Administration and the Board of County Commissioners.
- Completed renewal of medical and dental insurance rates with no premium increases for employees and dependents, and restructured plan tiers to result in premium savings for some tiers.
- Expanded our talent acquisition web presence to include Facebook, Twitter, Employ Florida, Zip Recruiter, Career Builder and Tempo News and revamped job posting landing page to reflect new Manatee County branding and to be more user friendly.

## Information Technology

Completed a Security Vulnerability Assessment/PCI Compliance audit and included a plan and cost estimate for remediation of recommendations.

Completed the migration to Active Directory and the implementation of Office 365/Exchange.

Completed a technology refresh of infrastructure in accordance with the Strategic Business Plan and the Automated Systems Maintenance program.

## Neighborhood Services

Awarded over 4,000 job creation incentives, with the average wage per job created being \$50,478.

Replaced outdated Library operating system with new, industry leader Polaris system.

“An evening with Stephen King” fundraiser of the Library Foundation raised \$100,000.

## Parks & Natural Resources

Held specialty camps during Thanksgiving, Christmas Holiday and Spring Break, and started a community rowing program at Fort Hamer Rowing Center.

Designed and permitted a parking and ramp expansion for the Coquina North boat ramp facility, and began construction of three adjustable groins to replace existing structures at Cortez Beach.

Completed design for Hidden Harbor and Duette Preserve, and completed Phase II of the Rye Preserve Nature Center.

## Property Management

Completed 20 changing stations at Coquina and Manatee Beaches – each station is less than 50 square feet and has a skylight, bench, hooks and door lever, and installed magnetic locks, timers and lock systems at parks and facility locations.

Added five FlashCam security systems to parks and facilities, and installed maintenance free landscaping at various parks and facility locations.

Replaced and added signage to all county parks, playgrounds, beaches and boat ramps.

## Public Safety

Implemented recommendations from the Matrix study which included the addition of a Veterinary Technician and Animal Services Officer, and increasing the budget for medical supplies, animal nutrition, and surgery room equipment.

Added a Quick Response Vehicle to assist EMS and Marine Rescue divisions with providing prompt, advanced life support care to residents and visitors of the island communities.

## FY16 Adopted Budget Book

---

Completed implementation of the Code Red Emergency Notification System, which provides the public with the ability to receive voice, text, and/or email notifications before, during and after emergencies.

Added four automated chest compression devices to EMS ambulances. The devices, also known as AutoPulse, improves cardiac arrest survivability.

## Public Works

Maintained Fleet availability at 94.76%.

Developed a Traffic Operations division level inventory system that documents all major warehouse materials and tracks incoming and outgoing stock.

Developed improvement plan for the school flasher system to replace existing pager communication technology, which will provide a more reliable operating system.

Completed the Proceed to Bid for the Fort Hamer Bridge, Fort Hamer Road Improvements, and Upper Manatee River Road Improvements projects.

Continued completion of Stormwater outfall "end of pipe" projects, including McLewis Bayou, Longbay Boulevard, Bowlees Creek, Flamingo Bay, and Tropical Harbor.

Completed construction of North County Wastewater Treatment plant fuel site.

## Utilities

Solid Waste Collection Franchise Agreements approved for renewal.

Completed bond issuance for \$91,485,000 for Public Utilities Revenue Refunding and Improvement Bonds, Series 2015.

Secured 10 year operating permits for the Southeast and North Wastewater reclamation facilities.

Completed repairs to Lift Station N1H and the associated force main to improve output in the Port Encouragement Zone.

# Charts & Graphs

---

---

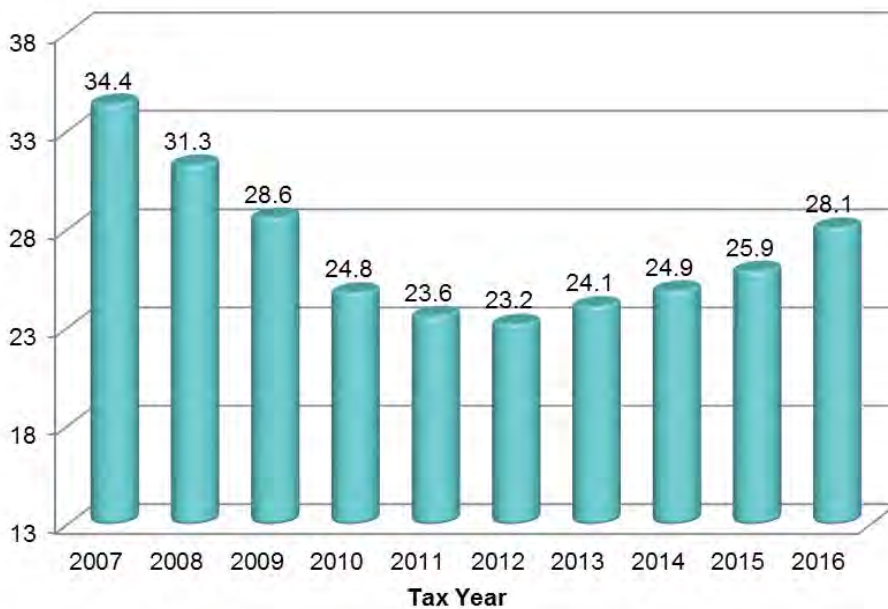
# Taxable Property Values

Taxable property values in Florida have experienced significant change over the past 10 years due to a predominantly fluid political and economic landscape. In a special session of the Florida legislature in October 2007, a Constitutional Amendment proposal known as “Amendment 1” was adopted and subsequently approved by voters on January 29, 2008. Amendment 1 provided for a range of property tax reductions for homesteaded taxpayers; however, it did not address inequities in the property tax system, and it did not result in tax relief for businesses and investors who were impacted by the most dramatic tax increases prior to 2007. Amendment 1 resulted in a reduction in property tax revenue for Manatee County Government.

In addition to the property tax revenue loss from Amendment 1, additional property tax revenue declines have occurred since FY07 due to reduced valuation of taxable property values because of the housing market and real estate collapse. From 2007 to 2012, valuations decreased almost 33% from \$34.4 to \$23.2 billion and only recently beginning in 2013 valuations started to rebound from their low point in 2012 back up to \$28.1 billion in 2016.

Since 2007, the Great Recession caused property values to decrease by almost 18%. 2013 appeared to mark a turnaround for property values which increased by 4% over the previous year. Strengthening trends in new construction and sustained increases in home prices are indicators that taxable values will continue rising into 2017.

**Property Values  
In Billions**

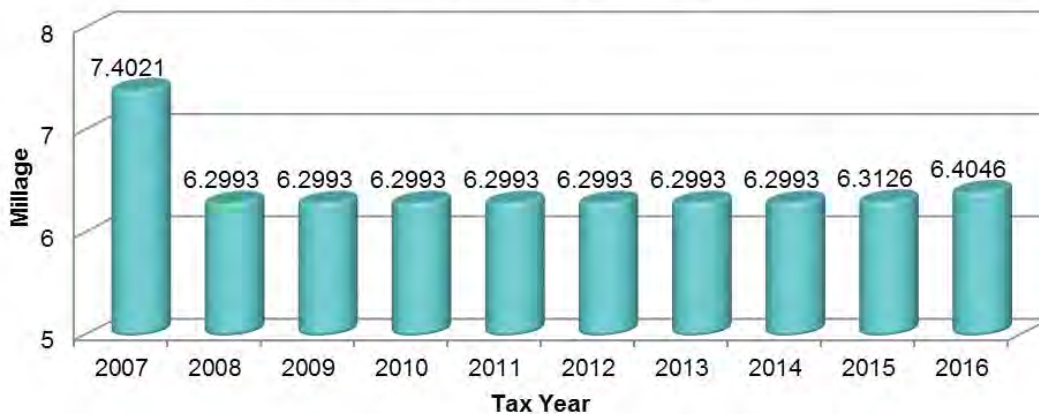


The Property Appraiser provides assessments as of January 1, 2015 which are the basis for the Fiscal Year 2016 millage levies. Consequently, the millage rate set by the Board of County Commissioners for the FY16 budget in September 2015 is applied to the property tax valuation in 2015 to determine the property tax revenue available to county government during the FY16 budget year.

# Property Tax Rates

Property tax rates or millage rates are set by the Board of County Commissioners to provide funding for the general government operations of Manatee County. One mill is equal to \$1 per \$1,000 of taxable property value. To calculate an individual property tax levy, multiply the taxable value of the subject property after any eligible exemptions by the millage rate and divide by 1,000. Manatee County's countywide millage rate remained constant at 6.2993 mills from 2008 through 2014. In 2015 and 2016, the voted debt millage decreased by .0133 and .0920 respectively which allowed the difference to be applied to the countywide millage as shown on this chart. The millage decrease from 2007 to 2008 reflects the implementation of Amendment 1 as explained on the previous page.

**Countywide Operating Millage Rates**



# Other Millages

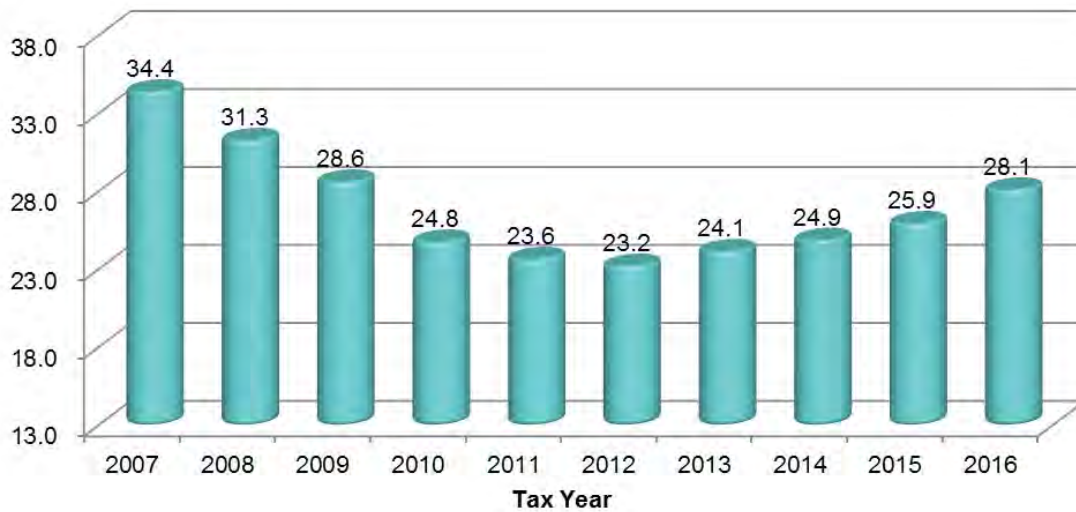
Other millages are levied by the county to repay general obligation debt approved by the voters, and a separate millage is levied for properties in the unincorporated area of the county. City residents would not pay this UMSTU (unincorporated municipal services taxing unit) levy, but would instead pay a levy from their municipality. The history of these rates from 2007 is presented on the following table. Separate millage rates are also issued by the school board and various other taxing authorities in the county. These millages are not reflected in the charts, but a complete list of current millage rates is available at [www.taxcollector.com](http://www.taxcollector.com).

Tax Year	Countywide Operating	MSTU Unincorp	Voted Debt
2007	7.4021	0.7274	0.1042
2008	6.2993	0.6109	0.0876
2009	6.2993	0.6109	0.0956
2010	6.2993	0.6109	0.1090
2011	6.2993	0.6109	0.1254
2012	6.2993	0.6109	0.1303
2013	6.2993	0.6109	0.1333
2014	6.2993	0.6109	0.1333
2015	6.3126	0.6109	0.1200
2016	6.4046	0.6109	0.0280

## Value of One Mill

The value of one mill is equal to one dollar of taxes for every thousand dollars of taxable property value (after any eligible exemptions). The increase in property value as a result of the housing boom and inflating property values from 2002 to 2007 provided an expanding tax base and increased tax revenues. Since this time, Manatee County has maintained or decreased the millage rate and still captured sufficient revenues to meet rising costs, pay cash for some capital projects and address public safety budgetary needs. The previous discussion of rising property value trends is reflected in the increased value of one mill since 2013 shown below.

**Value of One Mill  
In Millions**



Tax year 2015 assessments provide the basis for Fiscal Year 2016 millage levies and budget.

## Millage Summary

The millage summary below shows no net change in the total millage rates from the previous fiscal year. The small decrease in the voted debt service millage has been applied to the countywide operating millage resulting in no effective change to the taxpayer's overall millage rate.

Millage Summary	FY15 Adopted	FY16 Proposed	Difference
Countywide Operating	6.3126	6.4046	0.0920
Unincorporated MSTU	<u>0.6109</u>	<u>0.6109</u>	<u>0.0000</u>
Subtotal Unincorp	6.9235	7.0155	0.0920
Palm-Aire MSTU	0.2546	0.2546	0.0000
Voted Debt Service	0.1200	0.0280	-0.0920

A millage levy imposed on residents of the Palm Aire subdivision also remains the same at 0.2546 mills. This levy provides for enhanced maintenance of rights of way in this area of the county. The voted debt service millage is imposed countywide and is used to pay the principal and interest costs on a general obligation bond issue that was approved by the voters for the purchase of property to protect the county's watershed area. As property values change, it is necessary to adjust the millage rate to provide for the required debt service coverage.



# Homeowner Comparison of Taxes

For this example, we are using an average single-family homestead value of \$150,000 after applying all eligible exemptions. The figures below reflect only the change in millage rates and for comparison purposes assume that there is no change in the property value.

Comparison of Taxes	FY15 Adopted	FY16 Adopted	Difference
Countywide Operating	\$ 946.89	\$ 960.69	\$ 13.80
Unincorporated MSTU*	\$ 91.64	\$ 91.64	\$ -
Subtotal	\$ 1,038.53	\$ 1,052.33	\$ 13.80
Palm-Aire MSTU	\$ 38.19	\$ 38.19	\$ -
Voted Debt Service	\$ 18.00	\$ 4.20	\$ (13.80)

\*A resident of a municipality would not receive this levy, but would instead receive a municipal levy.

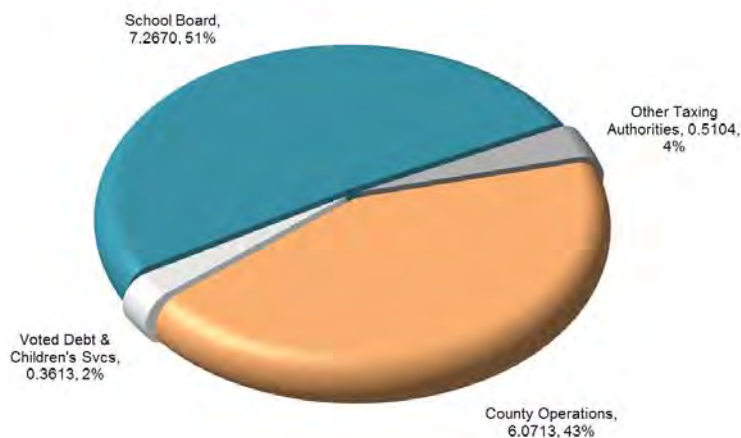
Comparison by Residency	FY15 Adopted	FY16 Adopted	Difference
Residents In:			
Municipality*	\$ 964.89	\$ 964.89	\$ -
Unincorporated MSTU	\$ 1,056.53	\$ 1,056.53	\$ -
Palm-Aire MSTU	\$ 1,094.72	\$ 1,094.72	\$ -

\* Residents in the municipalities pay an additional municipal levy, not calculated here.

# Countywide Millage Levies

The chart below depicts the distribution of taxes for the various independent taxing authorities that levy a countywide millage. The additional millages that are levied by cities, fire districts, or for the unincorporated MSTU (municipal services taxing unit), and assessments for fire protection, street lighting, water, sewer, and road improvements are not included with this information.

Countywide Millage Levies



FY16 Adopted Budget Book

When considering the total millage of 14.2100 from all countywide authorities, 51% or 7.2670 mills is needed to support the education system in Manatee County.

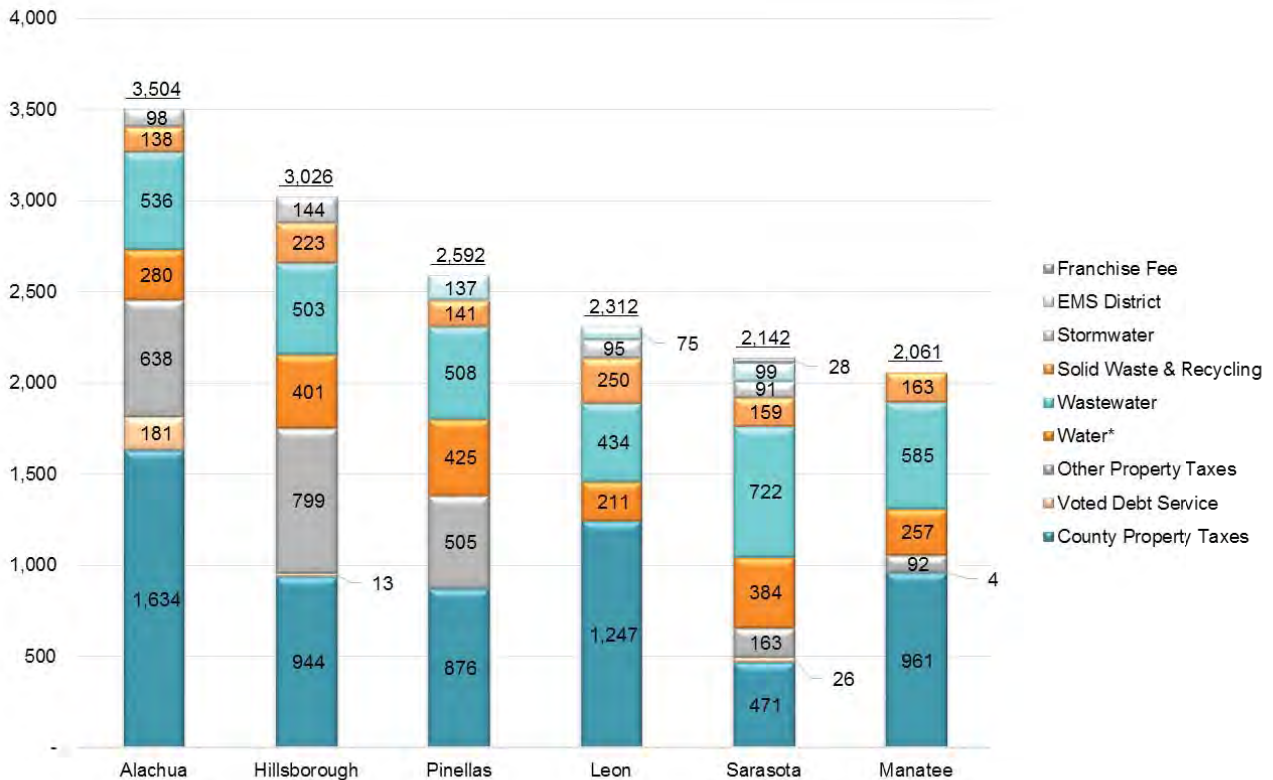
The millage for county operations totals 6.0713 or 43% of the tax levy. This includes functions under the Board of County Commissioners such as the library, transportation maintenance and traffic safety, and public safety including EMS, emergency management, and 911 center operations. The millage rate also provides for the budget for the Sheriff, operations of the jail, funding for courts and judicial operations, as well as the other Constitutional Offices.

The levy of 0.3613 mills for voted/special projects represents 2% of the millage levy and provides funding to pay debt services (0.0280 mills) on a general obligation bond issue approved by the voters for the purchase of watershed property. This purchase now known as Duette Preserve prevented the use of watershed acreage for phosphate mining. The Children’s Services Tax millage of 0.3333 mills has been levied by the county since it was approved in a non-binding referendum in 1990. Recommendations for the use of this money are made by an advisory board that reviews and monitors the use of the funds by the many government and non-profit agencies that provide services to children in our community.

The other taxing authorities comprising 4% of the millage levies include Mosquito Control, the West Coast Inland Navigational District and the Southwest Florida Water Management District. Each of these agencies is a separately constituted taxing authority independently levying a millage to fund their services.

## Six County Comparison

Below is a comparison of county property taxes using actual millage rates for FY16 for Manatee County, and the most currently available information for other taxes/services for all other areas.



Assumes taxable value of \$150,000 and water usage of 6,000 gallons per month

This chart compares the costs of basic county services for the average Manatee County homeowner with those in neighboring and similarly-sized counties in Florida. For purposes of this comparison, an assessment of \$200,000 (after the “Save Our Homes” cap) for homestead property in the county is used, with the homestead exemption of \$50,000, giving a taxable value of \$150,000.

Overall, for the assessed value, if the cost of these “basic” services are considered along with ad valorem taxes, it is less expensive to live in Manatee County.

## Summary of Major Revenues & Expenditures

This chart displays actual amounts for FY13 and FY14 and adopted amounts for FY15 and FY16 for the county’s gross budget. These gross amounts differ from those on the following pages showing the *net* budget, which excludes interfund transfers and reserves for cash balances which are not budgeted to be spent in FY16.

### Major Revenues

Revenue Source	FY13 Actual	FY14 Actual	FY15 Adopted	FY16 Adopted
Property Taxes	154,441,281	160,425,463	178,335,701	193,164,047
Other Taxes	30,629,435	33,056,403	31,572,233	34,380,826
Licenses and Permits	10,320,073	11,099,752	9,142,661	12,029,261
Intergovernmental Revenues	54,925,483	70,494,675	52,085,070	54,254,375
Charges for Services	261,037,472	266,628,522	278,172,306	293,008,515
Fines and Forfeitures	1,841,772	3,383,507	2,523,249	1,380,223
Miscellaneous Revenues	236,696,672	211,053,900	114,467,312	130,488,711
Non-Cash (Carryover, etc.)	-	-	408,802,588	444,818,593
<b>TOTAL</b>	<b>749,892,188</b>	<b>756,142,222</b>	<b>1,075,101,120</b>	<b>1,163,524,551</b>

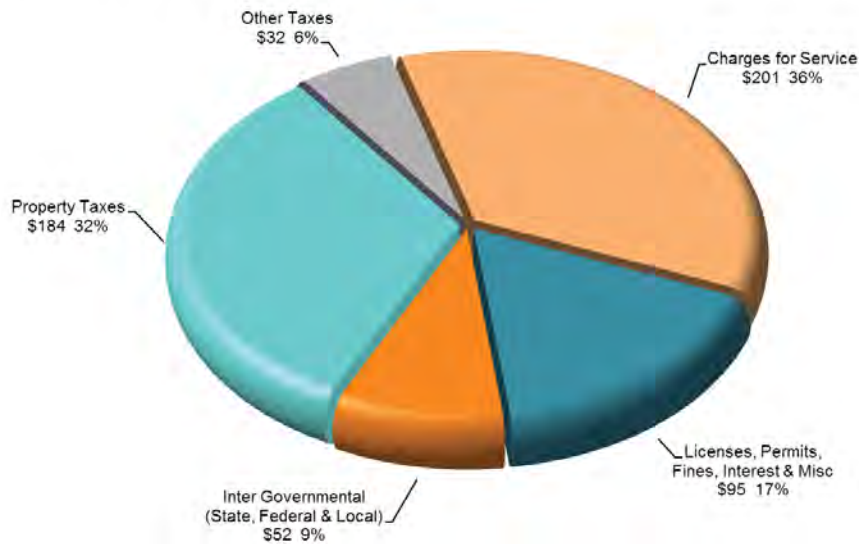
### Expenditures by Major Fund Type

Expenditure Uses	FY13 Actual	FY14 Actual	FY15 Adopted	FY16 Adopted
General Fund (Incl. Recreation Fund)	211,653,327	221,092,711	295,670,484	318,094,644
Transportation Trust Fund	30,174,463	33,982,582	50,230,507	53,581,345
Special Revenue Funds	73,080,847	83,796,088	153,463,013	152,713,175
Debt Service Funds	106,458,378	29,010,552	17,743,842	15,992,487
Capital Projects Funds	61,451,172	92,682,064	96,569,764	99,774,747
Enterprise Funds	208,759,545	260,000,778	324,329,477	381,338,969
Internal Service Funds	62,762,433	63,483,431	137,094,033	142,029,184
<b>TOTAL</b>	<b>754,340,165</b>	<b>784,048,206</b>	<b>1,075,101,120</b>	<b>1,163,524,551</b>
Excluding Reserves for Cash Balance			(314,967,630)	(353,575,950)
Total Planned Expenditures			760,133,490	809,948,601
Change				49,815,111
% Change				6.6%

## Revenue by Source

The total net available resources to Manatee County government in this FY16 budget is \$563,871,886. Approximately 32% or \$184 million comes from property taxes (less statutory 5%). Another 9% or approximately \$52 million comes from federal and state grants - including transit grants, and from state sales tax, state revenue sharing, and other governmental sources. Approximately \$95 million or 17% is received from licensing and permit fees, fines, interest and other miscellaneous sources.

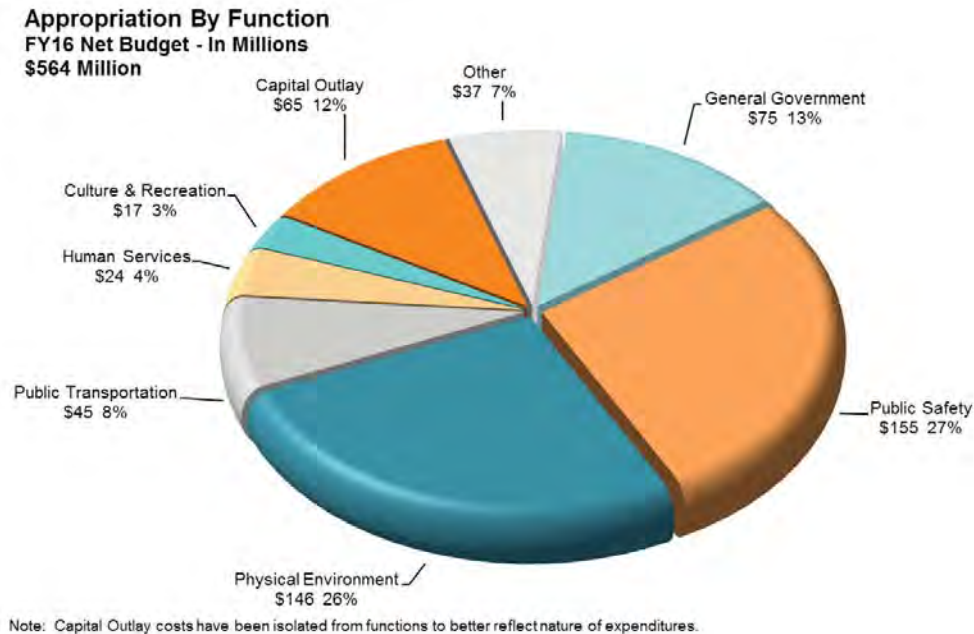
**Revenue By Source**  
FY16 Net Budget - In Millions  
\$564 Million



A large source of revenue, \$201 million, comes from charges for services. This means the actual charge related to the service or product is based on the cost to provide and maintain the service. Users of county services, which are primarily water, sewer, and garbage customers, along with users of the convention center and other county facilities, provide 36% of the county's net funding. A small portion accounting for 6% or slightly over \$32 million is derived from other taxes which include tourist development taxes, communication services taxes and gas taxes.

# Appropriation by Function

The next chart shows a breakdown of budgeted expenditures by category based on the state chart of accounts which makes this information useful for comparison to other Florida counties. The categories do not directly correspond with a county department's activities because each county organizes departmental functions differently and portions of departments may be reported in different state categories.



Public Transportation, including road maintenance and the transit system, comprises 8% or about \$45 million of the net adopted budget of \$563,871,886. Capital Outlay includes monies budgeted or reserved for large projects for roads, utilities, parks, buildings or other capital expenditures. This category accounts for 12% or approximately \$65 million. Reserves, gas tax transfers to the cities, economic development and tourist development expenditures are included in the Other category which accounts for 7% or \$37 million.

The General Government category accounts for 13% of the budget or \$75 million. This category includes governmental administration, general debt service, planning services, support services, and the budgets of the Clerk of Courts, Tax Collector, Property Appraiser and Supervisor of Elections. The monies budgeted for parks, recreation programs and libraries are shown as Culture and Recreation, and comprise 3% or about \$17 million.

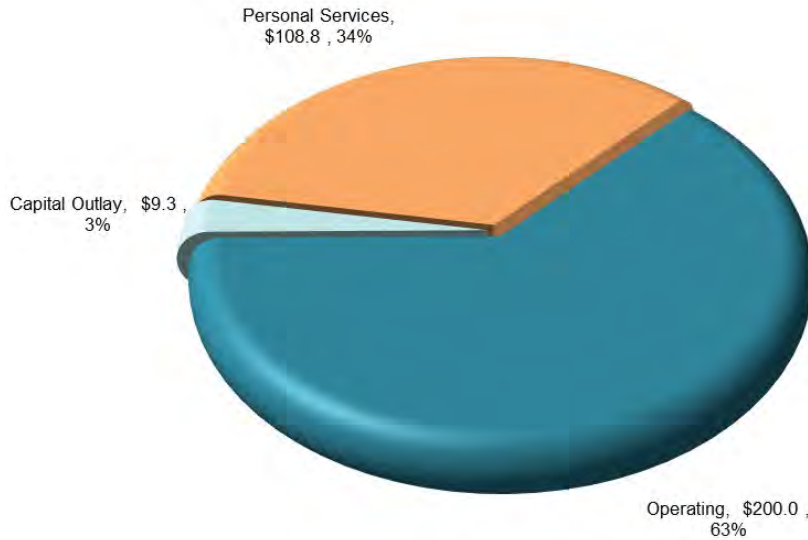
The Public Safety budget category has a budget of \$155 million or 27% of the funds available. This category includes the budget for the Sheriff and operation of the jail, ambulance services, building permitting and inspections and code enforcement. The Human Services category at approximately \$24 million or 4% provides funding for veterans' services, indigent medical programs, and assistance to non-profit agencies providing services to needy citizens. The category also includes programs funded by the Children's Services tax of 1/3 of a mill levied after the 1990 voter referendum.

The final category, Physical Environment, comprises 26% or \$146 million of budget expenditures. The largest portion of the appropriation for this category is attributed to the utilities and landfill budget, while the budgets for agriculture and environmental programs are also included.

# Appropriation by Major Category

The operating budget for departments reporting directly to the Board of County Commissioners is \$318.1 million for Fiscal Year 2016.

**Appropriation By Major Category**  
**Board of County Commissioners Direct Reporting**  
**FY16 \$318.1 Million**



For areas reporting directly to the Board of County Commissioners, the amounts allocated to personal services costs of \$108.8 million includes salaries, employee health benefits and other fringe benefits; operating costs of \$200.0 million; and operating capital of \$9.3 million. Budgeted costs for other related authorities, such as the Port Authority, constitutional offices, major capital improvement projects, and other non-departmental funds are not included in this illustration but are included in the summary on the following page.

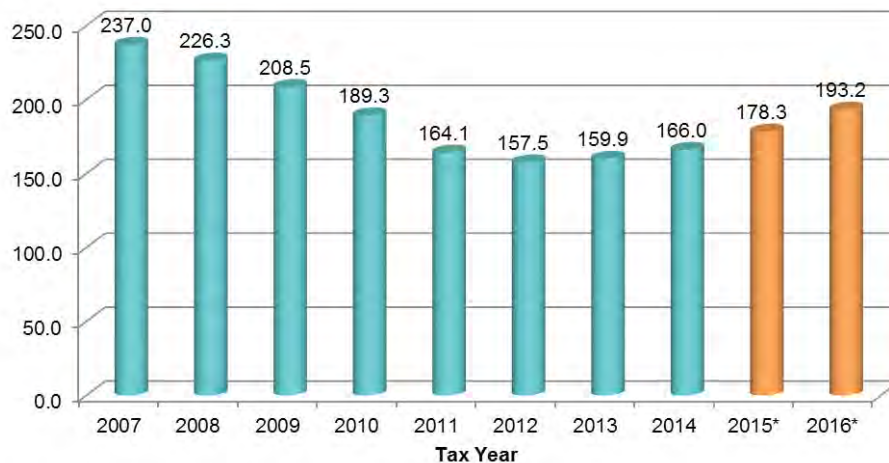
# Summary of Appropriations by Department/Agency/Program

Department/Agency/Programs	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Board of County Commissioners/ County Administrator	2,506,305	2,368,073	2,564,711	2,519,524
County Attorney	10,088,594	11,380,417	12,226,696	12,677,252
Building & Development Services	9,617,203	9,425,313	11,818,493	11,908,070
Community Services	4,454,094	4,548,795	4,796,370	4,642,896
Convention & Visitors Bureau	6,846,114	7,505,737	9,353,073	10,558,518
Financial Management	2,045,888	1,964,662	2,131,367	2,131,367
Human Resources	39,122,046	42,074,993	43,588,462	46,490,149
Information Technology	10,522,022	11,129,623	12,725,903	12,813,732
Parks & Natural Resources	7,135,881	7,388,057	7,593,483	7,484,406
Neighborhood Services	9,436,682	9,779,271	10,873,508	10,913,312
Property Management	18,402,105	17,115,622	18,090,262	18,089,167
Public Safety	20,355,896	21,885,056	23,757,610	23,375,368
Public Works	40,963,762	50,096,146	51,217,905	50,298,207
Utilities	94,163,224	107,688,417	107,373,353	110,313,828
<b>Subtotal Board Departments</b>	<b>275,659,816</b>	<b>304,350,182</b>	<b>318,111,196</b>	<b>324,215,796</b>
Clerk of the Circuit Court	6,929,068	7,162,983	7,376,556	7,211,659
Property Appraiser	4,250,521	4,495,178	4,804,080	4,676,594
Sheriff	110,636,794	113,899,954	118,271,464	115,246,309
Supervisor of Elections	1,833,813	2,389,002	2,430,029	2,400,031
Tax Collector	7,499,028	7,920,316	8,510,804	8,951,162
<b>Subtotal Constitutional Officers*</b>	<b>131,149,224</b>	<b>135,867,433</b>	<b>141,392,933</b>	<b>138,485,755</b>
*Constitutional officer amounts reflect amounts funded by the BCC and include contracted programs and support costs.				
Miscellaneous County Programs	2,011,401	2,795,396	2,619,434	2,619,434
Human Services Programs	25,065,455	19,377,664	19,687,685	19,824,940
Judicial Programs	3,129,445	3,095,394	3,255,390	3,255,390
General Government	2,555,539	2,706,950	2,691,683	2,691,683
Debt Service Funds	33,024,197	35,196,070	36,286,912	36,322,083
Other Community Services	1,854,940	1,862,274	2,101,045	2,081,045
Port Authority	7,012,145	7,056,093	7,607,260	7,607,260
Economic Development	3,267,189	3,474,189	3,740,232	3,740,232
<b>Subtotal Other Programs</b>	<b>77,920,311</b>	<b>75,564,030</b>	<b>77,989,641</b>	<b>78,142,067</b>
<b>GRAND TOTAL**</b>	<b>484,729,351</b>	<b>515,781,645</b>	<b>537,493,770</b>	<b>540,843,618</b>
**Excludes budgeted reserves, transfers, grant funds and capital projects but includes internal services funds which when counted twice allows the total to exceed net budget.				

## Historical Summary of Ad Valorem Taxes

Ad valorem taxes are generated by the levy of taxes on real property. The Florida Constitution authorizes a county to levy up to 10 mills for countywide purposes on all taxable property within the county. Additional levies are allowed in unincorporated areas and with voter approval. Homeowners who occupy their primary residence more than six months per year are allowed a \$50,000 “homestead” exemption from the taxable value of their real property. Real estate used as a homestead by a totally disabled person is exempt from ad valorem taxation. The reduced tax proceeds for FY08 were the result of a state law requiring counties to either lower their millage rates based on prior year expenditures or adopt the same or higher millage by a greater than majority vote of the Commission or by referendum, depending on the level of increased millage. Manatee County lowered its FY08 millage rate by 14.9%. In FY09 the ad valorem tax estimates were further reduced due to the passage of Amendment 1 to the State Constitution which doubled the homestead exemption from \$25,000 to \$50,000 and implemented provisions to allow portability of savings experienced as a result of the 1995 “Save Our Homes” amendment which limited property value increases to a maximum of 3% per year. Ad valorem projections reflect a turnaround since 2013 and are entirely the result of increases in property values since total property tax rates have remained unchanged since 2008.

**Ad Valorem Taxes  
In Millions**



\*Figures shown for 2015 and 2016 are budgeted and reflect a 5% allowance which was deducted from the total tax levy per Florida law.

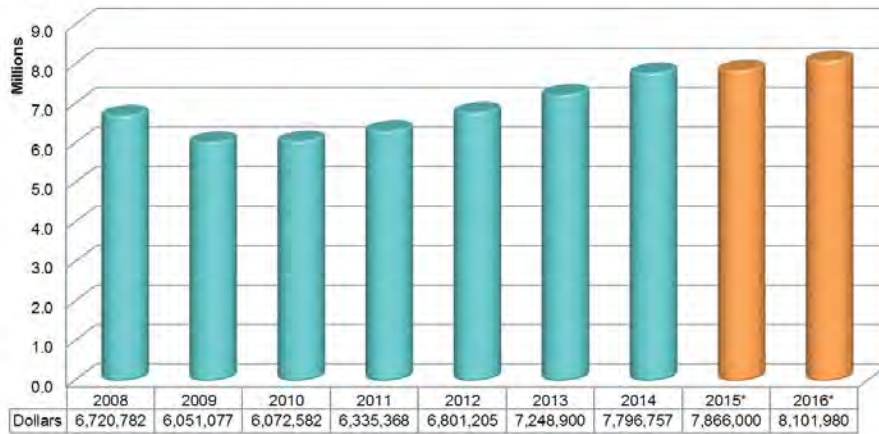
## Historical Summary of State Revenue Sharing

Manatee County receives this revenue as a result of the Florida Revenue Sharing Act of 1972. State statute also provides that 2.9% of the state’s net cigarette tax and a portion of state sales taxes go to counties to fund revenue sharing. Eligibility to receive the revenue is based on compliance with procedures established regarding ad valorem taxation, millage calculation and presentation, finance and audit, firefighter and police training and compliance with other state mandates. An apportionment factor is calculated for each eligible county using three factors: county population, unincorporated county population, and county sales tax collections. Use of this revenue source is unrestricted. Based on economic



conditions affecting sales tax collections, there were reductions to this revenue in 2008 and 2009, it held steady near \$6 million in 2010 and 2011. FY12 marked the rebound in revenues and restored slightly more than FY08's revenues, and all indications are that the increasing trend will continue. The estimate for fiscal year 2015-2016 is conservative.

**State Revenue Sharing**

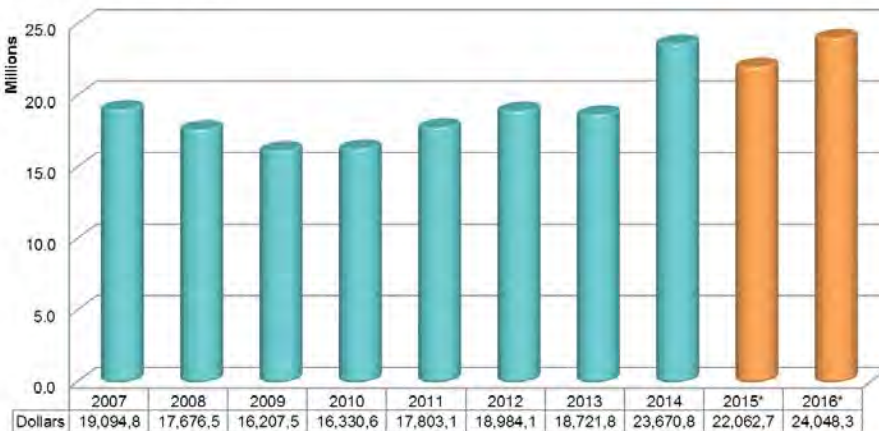


\* Figures shown for 2015 and 2016 are budgeted and reflect a 5% allowance which was deducted from the total taxes per Florida law.

## Historical Summary of State Shared Sales Tax

Sales tax revenues are received through the Local Government Half-Cent Sales Tax program authorized in 1982 and administered by the Florida Department of Revenue. The FY12 actuals reflect a rebound in sales tax activity. 2015-2016 revenues are projected to continue at this level. Use of this revenue source is unrestricted.

**State Shared Sales Tax**

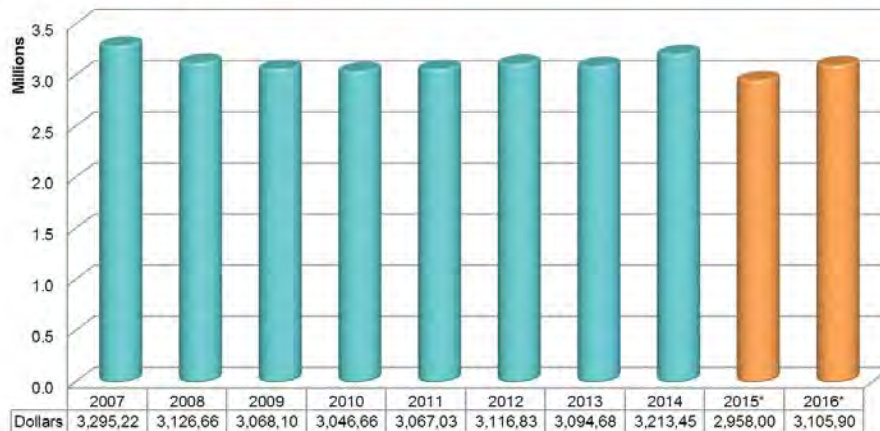


\* Figures shown for 2015 and 2016 are budgeted and reflect a 5% allowance which was deducted from the total taxes per Florida law.

# Historical Summary of Constitutional Gas Tax

A two-cent per gallon tax on motor fuel was authorized by the Florida Constitution in 1941 and adopted by Florida voters in 1943. This tax is a transportation revenue source for counties only and is allocated based on a county's proportion of statewide area, population, and gas tax receipts. The tax is received and used for road maintenance, drainage, transit, and operations in the Transportation Trust Fund. As ad valorem tax revenues have declined, more of this gas tax has been shifted from capital projects to eligible operating costs. Taxes are remitted by dealers to the Florida Department of Revenue, and then transferred to the State Board of Administration for distribution to counties. Collections for the past several years reflect a declining level of fuel consumption due to the economic downturn and conservation efforts. 2015–2016 projections are very conservative due to economic uncertainty and pending threat of higher gasoline prices that may significantly impact consumption.

**Constitutional Gas Tax**

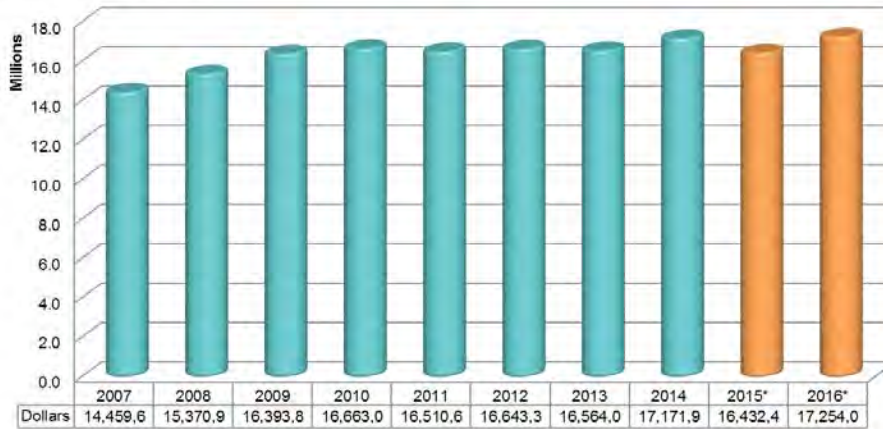


\* Figures shown for 2015 and 2016 are budgeted and reflect a 5% allowance which was deducted from the total taxes per Florida law.

# Historical Summary of Local Option Gas Taxes

Revenues result from twelve cents tax per gallon of gasoline sold in Manatee County as authorized by the State Legislature. One cent was approved by voters in a countywide referendum. Six cents were levied by the Board of County Commissioners. An additional five cents was levied by the Board of County Commissioners in April, 2006. Retail dealers remit tax collections to the Florida Department of Revenue, which administers the Local Option Gas Tax Fund. The county and municipalities within the county share the revenue based on proportions of historical transportation expenditures. Revenues are used for road resurfacing, maintenance, construction, and capital expenditures. 2015–2016 projections are conservative due to continuing economic uncertainty and the potential for higher gasoline prices that may significantly impact consumption.

**Local Option Gas Tax**

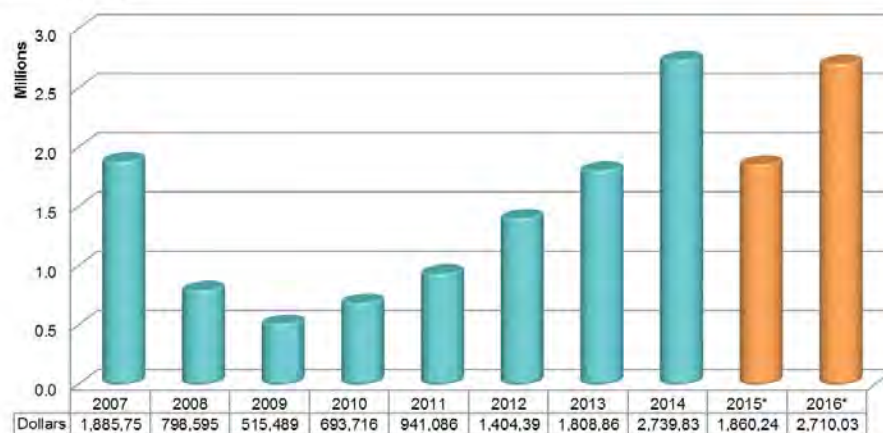


\* Figures shown for 2015 and 2016 are budgeted and reflect a 5% allowance which was deducted from the total taxes per Florida law.

## Historical Summary of Planning Fees

Staff in the Building and Development Services department review all development proposals in unincorporated areas of the county for compliance with the county’s Comprehensive Plan and Land Development Code Regulations. Applications reviewed include Comprehensive Plan amendments, rezoning requests, subdivisions, site plans, planned developments, administrative permits, special permits, and variances. Fees collected are used to pay a portion of the labor, operating, and overhead costs of the department associated with its review of these development applications. Lower collections after 2008 reflect a decreasing level of development activity and slower county population growth. Fluctuations from year to year also reflect the timing of applications. A study of the development review process was completed in FY10 and a fee increase was implemented in May 2011. Development activity exceeded expectations in the later part of FY12, thus the projection for 2015-2016 are conservative pending substantiation of a growth trend in the area.

**Planning Fees**

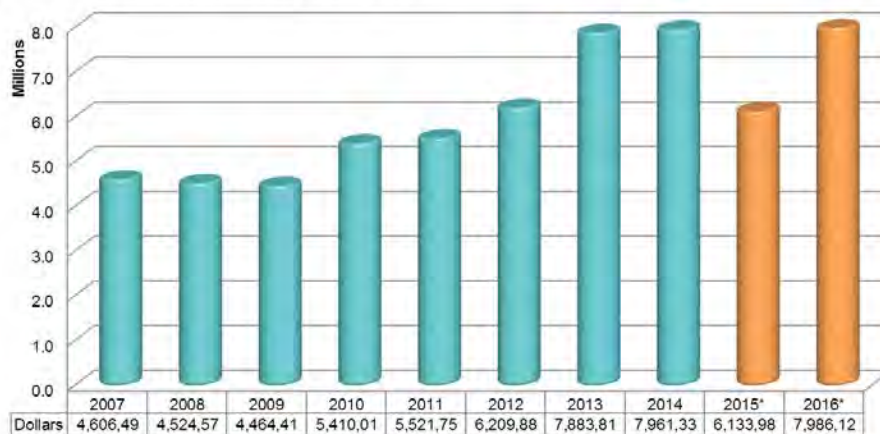


\* Figures shown for 2015 and 2016 are budgeted and reflect a 5% allowance which was deducted from the total fees per Florida law.

## Historical Summary of Building and Inspections Fee/Charges

Fees for building, electrical, mechanical, plumbing, and various other permits issued by Manatee County Building and Development Services (BDS) department, as well as charges for inspection and re-inspection are recorded in this account. BDS staff review construction plans and perform site inspections to ensure compliance with county codes. Charges are based on actual cost of plans review and site inspection with an allowance for overhead costs. Decreased collections from 2008 to 2009 reflect the downturn in the real estate market and the lower level of construction activity. A fee increase and reduced impact fees resulted in higher receipts starting in FY10. To more accurately reflect the distribution of costs as indicated in the May 2011, impact fee study, building fees were decreased while planning fees were increased. Construction activity exceeded expectations in 2012 and revenues outpaced costs prompting a reduction of permitting fees late in the year. Construction activity will be monitored to determine if budget adjustments are needed during the year.

**Building and Inspections Fees / Charges**

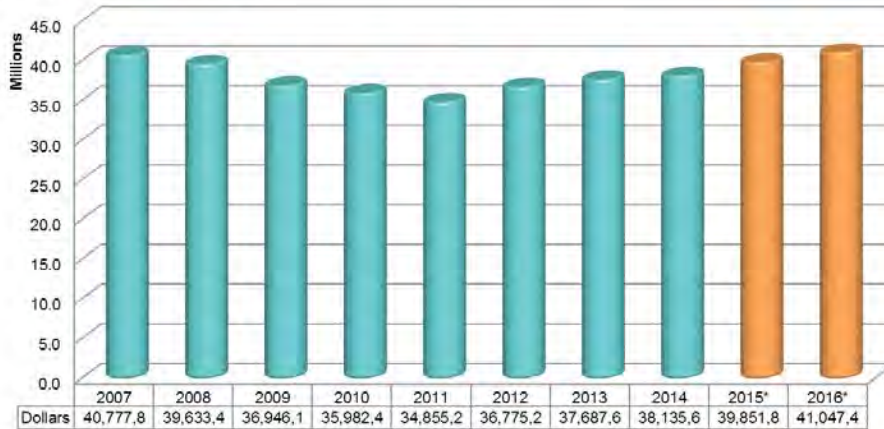


\* Figures shown for 2015 and 2016 are budgeted and reflect a 5% allowance which was deducted from the total fees per Florida law.

## Historical Summary of Solid Waste Fees/Charges

Solid waste charges include a tipping fee at the landfill and solid waste collection fees for mandatory residential and commercial garbage pick-up. Solid waste collection rates have been negotiated with franchise haulers and adjusted for inflation annually. While Manatee County's tipping fees are among the lowest in the state of Florida, rates for "out-of-county" customers have been significantly increased and enforcement has been strengthened curtailing use by haulers from outside Manatee County. FY09 reflected a change in the method of collection of fees which is offset by a lower expenditure from the county to waste haulers. The FY13 budget reflects an increased solid waste collection fees rate voted on and approved by the Board of County Commissioners.

**Solid Waste Fees / Charges**

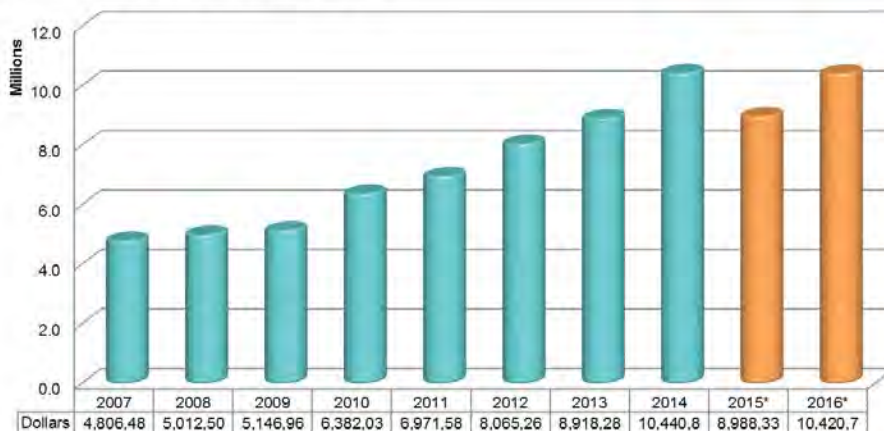


\*Figures shown for 2015 and 2016 are budgeted and reflect a 5% allowance which was deducted from the total fees per Florida law.

## Historical Summary of Local Option Tourist Development Tax

Legislation enabling counties to levy a tax on most short term residential rentals and leases of six months or less was passed by the Florida Legislature in 1977. Manatee County passed a two cent tax by referendum in 1980, increased it by one cent in 1986, another one cent in 2004, and an additional one cent in 2009 for a total of five cents per dollar by vote of the Board of County Commissioners. Proceeds of the original tax are used by the county to promote tourism. Revenue from the additional one cent added in 1986 is used for beach renourishment and erosion control. The additional cent approved in 2004 goes to increased marketing efforts, while the penny added in 2009 provides funding for improvements at beaches and the Convention Center and other tourist related items. FY11 revenues were higher than anticipated due to no major bad weather events, and increased tourism due to targeted marketing and advertising campaigns, increased social network presence, and increased sports marketing. For 2015–2016, tourism activity is projected to be moderately affected by the economy and therefore revenue projections are conservative.

**Local Option Tourist Development Tax**



\* Figures shown for 2015 and 2016 are budgeted and reflect a 5% allowance which was deducted from the total taxes per Florida law.

# Summary of Budgeted Positions

The list below shows positions which report to the Board of County Commissioners by department. In addition, nine positions funded by the county for court administration and guardian ad-litem services are shown. Positions for the School Board, constitutional offices, and other taxing authorities do not report to the County Commission and are excluded from this listing.

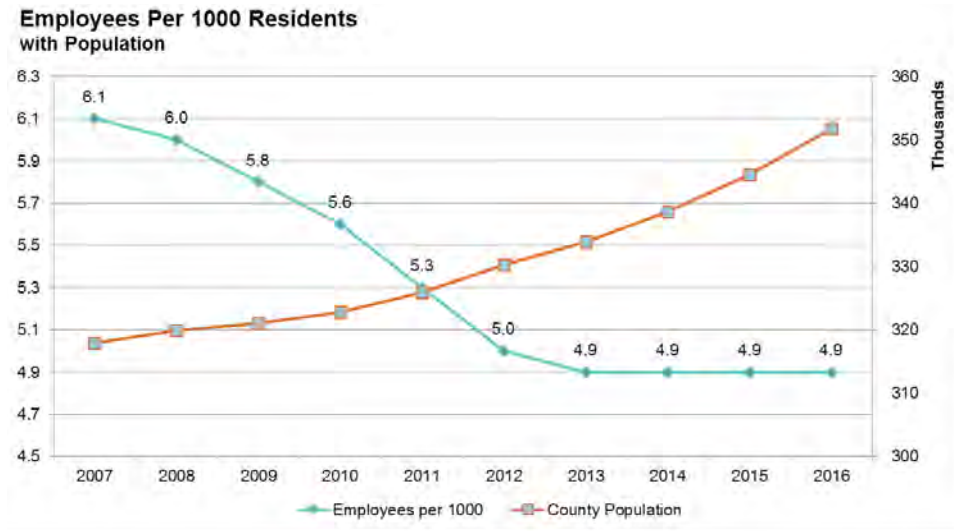
## Budgeted Positions FY15 - FY16

<u>Department</u>	<u>FY15 Adopted</u>	<u>FY15 Current</u>	<u>FY16 Adopted</u>	<u>Increase/ Decrease</u>
Board of County Commissioners	10	10	10	-
County Administrator	32	35	9	(26) *
County Attorney	23	24	24	-
Building & Development	95	105	105	-
Community Services	80	80	81	1
Convention & Visitors Bureau	20	20	20	-
Financial Management	26	26	27	1
Human Resources	15	15	15	-
Information Technology	74	74	74	-
Neighborhood Services	84	84	86	2
Parks & Natural Resources	59	59	61	2
Property Management	175	175	175	-
Public Safety	217	219	252	33 *
Public Works	389	397	399	2
Utilities	393	393	393	-
Subtotal	1,692	1,716	1,731	15
Court Administration	8	8	8	-
Guardian Ad Litem	1	1	1	-
Grand Total	1,701	1,725	1,740	15

\* Animal Services Division moved to Public Safety in FY16 Adopted Budget.

# Employees Per Thousand

This chart shows the number of employees under the BCC (excluding Constitutional Officers) as compared to the population of Manatee County. Prior budget years have required reductions in the county's labor force included in the downward trend through FY13 before leveling in recent years.



# Summary of the Adopted Budget

The chart on the following page shows the adopted budget summary of revenue sources and uses by functional categories for major funds.

The county's gross sources are \$1.16 billion. When budgets for ongoing grants and projects are carried over, and budgets for special taxing districts are added, the sources total approximately \$1.35 billion. However, because governmental accounting requires carryover funding to be counted as a "revenue" and monies transferring from one fund to be counted as a "new revenue" in the receiving fund, some of these sources are double-counted. To reflect only the "new sources", the double-counted amounts are deducted on the following chart to more accurately report a "Net New Sources" amount of \$563,871,886.

In the Uses section, the amounts budgeted to be spent are shown by functional category. Double-counted amounts are also deducted from the expenditures to reflect the "Net New Uses" budget of \$563,871,886.

Each column on the chart shows a major fund classification as specified by the state chart of account requirements.

**Manatee County Adopted Budget Summary  
Fiscal Year 2015-2016**

	General Fund	Transportation Trust Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Totals
<b>Sources</b>								
<b>Property Taxes:</b>								
County Commissioners/Sheriff	156,800,435							156,800,435
Transportation		6,786,390						6,786,390
Library			6,952,117					6,952,117
Unincorporated MSTU			12,381,949					12,381,949
Children's Services			9,362,184					9,362,184
Palm Aire MSTU			94,470					94,470
Voted Debt Services				786,502				786,502
<b>Other Taxes:</b>	3,618,800	18,582,170	12,179,856					34,380,826
<b>Licenses &amp; Permits:</b>	801,100		11,159,812			68,349		12,029,261
<b>Intergovernmental:</b>								
Federal	112,712		1,099,557					1,212,269
State	34,771,963	4,683,325	1,146,092			1,600,000		42,201,380
Other	9,642,082		22,741	1,175,903				10,840,726
<b>Charge for Service:</b>								
Public Utilities						156,232,173		156,232,173
Other	34,078,029	623,900	1,658,414			19,456,114		55,816,457
<b>Fines &amp; Forfeitures:</b>	717,500		474,555			188,168		1,380,223
<b>Miscellaneous Revenues:</b>								
Interest Income	300,000	100,000	258,555	5,676	218,100	626,029	159,033	1,667,393
Other	4,828,894	423,000	13,790,482	(98,403)	-	5,142,189	742,965	24,927,530
<b>Total Revenue</b>	<b>245,671,515</b>	<b>31,198,785</b>	<b>70,580,784</b>	<b>1,968,081</b>	<b>218,100</b>	<b>183,313,022</b>	<b>901,998</b>	<b>533,852,285</b>
<b>Non-Revenue:</b>								
Cash Carryover	79,078,638	19,854,113	73,284,584	102,427	20,294,184	188,544,252		381,158,198
Internal Services							144,620,280	144,620,280
Interfund Transfers	5,628,067	4,088,386	12,376,845	14,020,382	11,309,871	86,610,844	600,000	134,634,395
Statutory 5%	(12,283,576)	(1,559,939)	(3,529,038)	(98,403)	(10,906)	(9,165,651)	(4,093,094)	(30,740,607)
<b>Gross Sources</b>	<b>318,094,644</b>	<b>53,581,345</b>	<b>152,713,175</b>	<b>15,992,487</b>	<b>31,811,249</b>	<b>449,302,467</b>	<b>142,029,184</b>	<b>1,163,524,551</b>
Confirmation of Unencumbered Prior Year Project/Grant Balances								182,560,390
Confirmation of Other Special Taxing Districts (Myakka Fire Dept., Housing Authority, Law Library)								3,195,375
<b>TOTAL</b>								<b>1,349,280,316</b>
<b>Less:</b>								
Cash Balance	(64,010,950)	(15,496,727)	(76,875,337)	(192,019)	(18,425,564)	(148,588,489)		(323,589,086)
Interfund Transfers	(5,628,067)	(4,088,386)	(12,376,845)	(14,020,382)	(11,309,871)	(86,610,844)	(600,000)	(134,634,395)
Internal Services							(141,429,184)	(141,429,184)
Prior Year Project/Grant Balances								(182,560,390)
Other Special Taxing Districts								(3,195,375)
<b>Net New Sources</b>	<b>248,455,627</b>	<b>33,996,232</b>	<b>63,460,993</b>	<b>1,780,086</b>	<b>2,075,814</b>	<b>214,103,134</b>		<b>563,871,886</b>
<b>Uses</b>								
<b>Expenditures:</b>								
General Government	54,056,403		4,726,874	15,800,468	97,000	140,113		74,820,858
Public Safety	142,504,066		12,077,273		2,260,000			156,841,339
Physical Environment	2,710,108		2,527,352	-	53,138,525	140,783,971		199,159,956
Public Transportation	-	15,154,990	10,543,036		7,478,814	19,382,773		52,559,613
Economic Environment	4,957,514		10,301,459		-			15,258,973
Human Services	13,656,038		10,642,349					24,298,387
Culture & Recreation	7,827,387		7,155,212		-	2,391,731		17,374,330
Transfers to Other Govt.	-	3,529,793						3,529,793
Interfund Transfers	14,490,593	18,711,707	14,298,349		3,549,871	82,833,875	750,000	134,634,395
Internal Services	-						73,135,670	73,135,670
<b>Reserves:</b>								
Contingency	13,881,585	688,128	1,565,934			1,923,990	140,936	18,200,573
Capital Outlay	-		2,000,000		119,000	-		2,119,000
Cash Balance/Prior Yr. Approp.	64,010,950	15,496,727	76,875,337	192,019	18,425,564	148,588,489	68,002,578	391,591,664
Non Expendable Trusts	-							-
<b>Gross Uses</b>	<b>318,094,644</b>	<b>53,581,345</b>	<b>152,713,175</b>	<b>15,992,487</b>	<b>85,068,774</b>	<b>396,044,942</b>	<b>142,029,184</b>	<b>1,163,524,551</b>
Confirmation of Unencumbered Prior Year Project/Grant Balances								182,560,390
Confirmation of Other Special Taxing Districts (Myakka Fire Dept., Housing Authority, Law Library)								3,195,375
<b>TOTAL</b>								<b>1,349,280,316</b>
<b>Less:</b>								
Cash Balance	(64,010,950)	(15,496,727)	(76,875,337)	(192,019)	(18,425,564)	(148,588,489)		(323,589,086)
Interfund Transfers	(5,628,067)	(4,088,386)	(12,376,845)	(14,020,382)	(11,309,871)	(86,610,844)	(600,000)	(134,634,395)
Internal Services							(141,429,184)	(141,429,184)
Prior Year Project/Grant Balances								(182,560,390)
Other Special Taxing Districts								(3,195,375)
<b>Net New Uses</b>	<b>248,455,627</b>	<b>33,996,232</b>	<b>63,460,993</b>	<b>1,780,086</b>	<b>55,333,339</b>	<b>160,845,609</b>		<b>563,871,886</b>



# County Administration

# County Commissioners/ County Administration

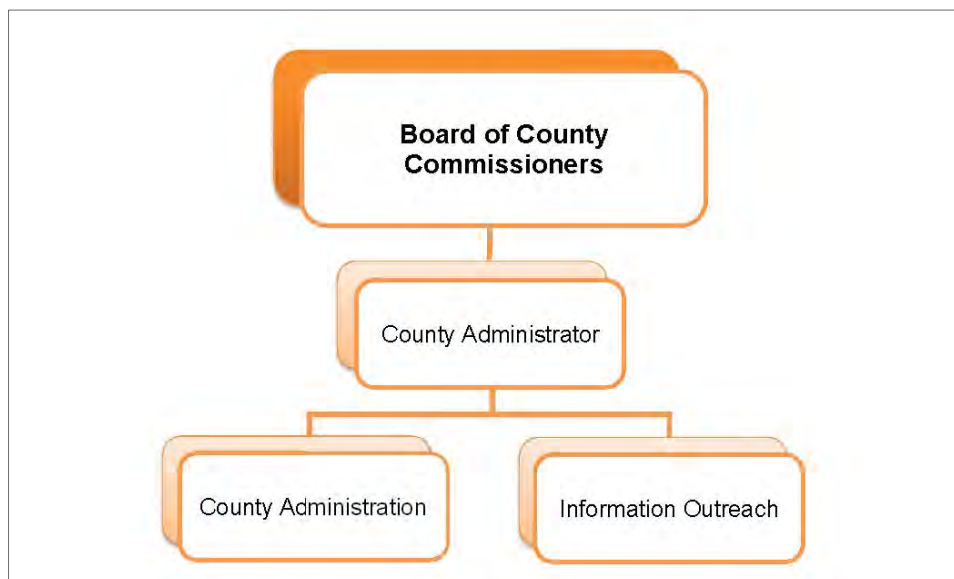
The County Administration department provides guidance and direction to departments for the implementation of policies and programs established by the Board of County Commissioners. County Administration consists of three programs - Board of County Commissioners/County Administration and Information Outreach.

The Board of County Commissioners consists of the seven elected commissioners and their support staff. Support staff provides administrative support to the seven County Commissioners, while the Board is responsible for establishing policies through adoption of formal resolutions and ordinances.

The County Administrator's office provides professional management of county departments and programs for residents. The Administrator and staff analyze short-term and long-term trends to plan for anticipated needs and balance county services for residents. This office reinforces the guiding principles providing for a customer-focused, accountable team to implement efficient county operations and cost-effective delivery of services to our citizens.

The Information Outreach program is responsible for the county's public information and communication program, the legislative program and coordinating with other local, state and federal legislative liaisons. This program includes the operation of the Manatee Government Access television channel and the Citizens Action Center.

## Organizational Structure



**Sources of Funds**

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Gen Fund/General Revenue	2,506,305	2,368,073	2,564,711	2,519,524
Totals:	2,506,305	2,368,073	2,564,711	2,519,524

**Uses of Funds**

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
County Administration/Board of County Commissioners	2,048,676	1,816,231	1,977,513	1,977,513
Information Outreach	457,629	551,842	587,198	542,011
Totals:	2,506,305	2,368,073	2,564,711	2,519,524
Budgeted Positions:	19	19	19	19

# County Commissioners/ County Administration

## Program Purpose and Description

The Board of County Commissioners, which is the governing body of Manatee County, consists of seven elected members. Five members represent a specific geographical district within the county and two members represent the County-At-Large. The Commissioners also sit as chairs of the Manatee County Port Authority, Civic Center Authority and Community Redevelopment Agencies.

The Board of County Commissioners establishes policy through adoption of formal resolutions and ordinances which are implemented by the County Administrator, protects the health, welfare, safety and environment of citizens through services, programs and facilities operated by county departments, and represents the needs and desires of the citizens to other levels of government.

The County Administrator is selected by the County Commission as Manatee County Government's top appointed official. The County Administrator assures all actions, directives and policies of the Board of County Commissioners are promptly, efficiently and effectively carried out, oversees department directors responsible for managing all county programs, facilities and services, undertakes special projects, and provides professional management of county services as well as long-term visioning for county government and the community.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Gen Fund/General Revenue	2,048,676	1,816,231	1,977,513	1,977,513
Totals:	2,048,676	1,816,231	1,977,513	1,977,513

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	1,922,461	1,674,686	1,831,028	1,831,028
Operating	126,215	141,545	146,485	146,485
Capital	0	0	0	0
Totals:	2,048,676	1,816,231	1,977,513	1,977,513
Budgeted Positions:	16	15	15	15

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
BCC Appointments/Briefings	7,056	6,400	7,400	7,400
BCC Service Requests	749	745	800	800
Board Meeting/Work Sessions	60	65	70	70
Agenda Items	1,718	1,725	1,900	1,900
Proclamations	71	65	75	75

# Information Outreach

## Program Purpose and Description

The Information Outreach division provides for a centralized public information program, bringing together all county communication resources to promote and report on county services and improvements. The division is the focal point for official county communication with responsibility for MGA-TV programming and media relations. It has oversight authority for all public information activities in all departments and offices under the County Administrator. Intergovernmental coordination with legislative liaisons and elected officials is also achieved in the Information Outreach division.

The Citizen's Action Center serves as a one-stop center to aid in the resolution of constituent complaints and concerns and it acts as a referral center to government and private service agencies. The center manages requests for service from citizens, making referrals to the appropriate county department for action and monitoring completion of requests.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Gen Fund/General Revenue	457,629	551,842	587,198	542,011
Totals:	457,629	551,842	587,198	542,011

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	258,748	263,686	273,618	273,618
Operating	192,810	273,156	267,493	258,393
Capital	6,071	15,000	46,087	10,000
Totals:	457,629	551,842	587,198	542,011
Budgeted Positions:	3	4	4	4

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Information Requests	33,411	35,327	37,000	38,000
Requests for Service	4,120	4,597	5,000	5,500
Email Requests	21,667	22,718	24,000	25,000
Immediate Resolutions	22,915	26,526	28,000	30,000



# Constitutional Officers

---

---

# Constitutional Officers Budgets

Constitutional Office	FY14 Adopted	FY15 Adopted	FY16 Adopted
Clerk of Circuit Court	\$ 6,555,936	\$ 6,732,611	\$ 6,897,508
Clerk Support Costs	\$ 453,318	\$ 430,372	\$ 479,048
Funded Positions	94	94	93
Property Appraiser	\$ 3,902,400	\$ 4,309,309	\$ 4,611,760
Property Appraiser Support Costs	\$ 191,451	\$ 185,869	\$ 192,320
Funded Positions	53	54	56
Sheriff	\$ 99,380,943	\$ 103,878,257	\$ 107,710,446
Sheriff Support Costs	\$ 4,781,767	\$ 5,021,697	\$ 5,171,587
Jail Medical Costs	\$ 5,000,000	\$ 5,000,000	\$ 5,389,431
Capital - Jail Management System	\$ -	\$ 1,200,000	\$ 3,360,000
Funded Positions	1,157	1,166	1,167
Supervisor of Elections-Incl Supt Costs	\$ 2,341,689	\$ 2,389,002	\$ 2,430,029
Capital Equipment - Computer System	\$ 2,600,000	\$ -	\$ -
Funded Positions	19	19	19
Tax Collector	\$ 7,533,900	\$ 7,738,661	\$ 8,389,149
Tax Collector Support Costs	\$ 186,666	\$ 181,655	\$ 121,655
Funded Positions	95	98	98

Above amounts represent only the Manatee County Government portion of the Constitutional Officers budgets, which may not reflect their total budgets, due to receipt of revenues from other sources. For the Tax Collector, the above amounts represent the fees paid by Manatee County Government to the Tax Collector.

Additional information on the budgets and operations of these offices is available on their respective web sites, which are linked on [www.mymanatee.org](http://www.mymanatee.org).



County Attorney

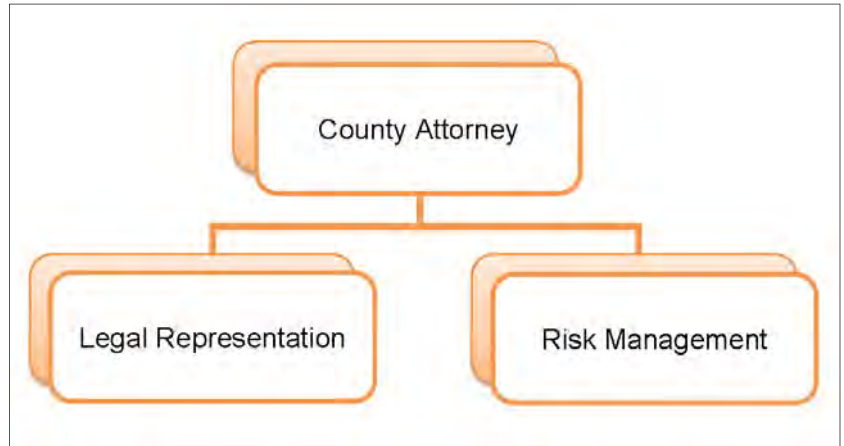
# County Attorney

The County Attorney's Office (CAO) provides legal advice and representation to the Board of County Commissioners (Board), the County Administrator and the various departments of county government. Advice is typically dispensed by formal memoranda in response to written Request(s) for Legal Services (RLS). Representation typically occurs when the county is a party to litigation. Whether dispensing advice or representing the county in state or federal court or before administrative tribunals, the CAO seeks to protect the interests of Manatee County Government and by extension, the citizens of the county.

On those occasions when the County Attorney deems it necessary to secure the services of special or outside counsel, the CAO supervises, reviews and coordinates the work of such outside counsel.

The CAO also provides legal advice and representation to a variety of agencies and advisory bodies under the jurisdiction of the Board, and to constitutional officers and other units of local government (all at the direction of the Board and with the consent of the County Attorney), where necessary to protect the county's interests.

## Organizational Structure



The CAO, through its Risk Management division, also oversees the administration of the county's self-insurance program, to include workers' compensation, general and auto liability and safety training.

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	8,133,693	9,577,847	10,183,128	10,633,684
Gen Fund/General Revenue	1,954,900	1,802,570	2,043,568	2,043,568
<b>Totals:</b>	<b>10,088,593</b>	<b>11,380,417</b>	<b>12,226,696</b>	<b>12,677,252</b>

### Uses of Funds

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Legal Representation	2,235,862	2,102,570	2,323,568	2,323,568
Risk Management (Internal Service)	7,852,731	9,277,847	9,903,128	10,353,684
<b>Totals:</b>	<b>10,088,593</b>	<b>11,380,417</b>	<b>12,226,696</b>	<b>12,677,252</b>

Budgeted Positions:	23	23	24	24
---------------------	----	----	----	----

# Legal Representation

## Program Purpose and Description

The County Attorney's Office (CAO) provides legal advice and representation to the Board of County Commissioners (Board), the County Administrator and the various departments of county government. Advice is typically dispensed by formal memoranda in response to written Request(s) for Legal Services (RLS). Representation typically occurs when the county is a party to litigation. Whether dispensing advice or representing the county in state or federal court or before administrative tribunals, the CAO seeks to protect the interests of Manatee County Government and by extension, the citizens of the county.

On those occasions when the County Attorney deems it necessary to secure the services of special or outside counsel, the CAO supervises, reviews and coordinates the work of such outside counsel.

The CAO also provides legal advice and representation to a variety of agencies and advisory bodies under the jurisdiction of the Board, and to constitutional officers and other units of local government (all at the direction of the Board and with the consent of the County Attorney), where necessary to protect the county's interests.

The CAO, through its Risk Management division, also oversees the administration of the county's self-insurance program, to include workers' compensation, general and auto liability and safety training.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	280,962	300,000	280,000	280,000
Gen Fund/General Revenue	1,954,900	1,802,570	2,043,568	2,043,568
<b>Totals:</b>	<b>2,235,862</b>	<b>2,102,570</b>	<b>2,323,568</b>	<b>2,323,568</b>

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	1,895,522	1,776,956	1,935,479	1,935,479
Operating	340,340	325,614	388,089	388,089
Capital	0	0	0	0
<b>Totals:</b>	<b>2,235,862</b>	<b>2,102,570</b>	<b>2,323,568</b>	<b>2,323,568</b>
<b>Budgeted Positions:</b>	<b>18</b>	<b>18</b>	<b>19</b>	<b>19</b>

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Cases Under Litigation	400	450	682	716
Requests for Legal Services	400	450	350	368
Hours Billed	21,000	21,000	22,523	23,650

# Risk Management (Internal Services)

## Program Purpose and Description

Manatee County's self-insurance program, administered by the Risk Management Division, is established to provide a system through which the county can protect its assets and meet its responsibilities under state and federal law. This program includes retention of risk for liability to third parties, for workers' compensation benefits to employees, and for repair and replacement of damaged county vehicles and other property. The Risk Management Division also pursues claims against other persons for damage to county property. In addition, the program includes purchase of sufficient excess commercial insurance to cover catastrophic losses and liabilities.

The self-insurance program provides coverage in the same manner and to the same extent as though general liability, automobile liability and workers' compensation insurance policies had been purchased. The county seeks to fairly and promptly compensate persons injured by acts or omissions of county employees wherein the county has liability.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	7,852,731	9,277,847	9,903,128	10,353,684
Totals:	7,852,731	9,277,847	9,903,128	10,353,684

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	2,271,786	2,876,686	3,204,408	3,333,408
Operating	5,580,945	6,401,161	6,698,720	7,020,276
Capital	0	0	0	0
Totals:	7,852,731	9,277,847	9,903,128	10,353,684

Budgeted Positions:	5	5	5	5
---------------------	---	---	---	---

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
First Reports of Injury	206	200	220	242
Property/Casualty Claims	270	263	289	318

# County Departments

---

---

## Building & Development Services

The Building & Development Services department is comprised of three programs: the Building Regulation/Compliance program, the Planning and Development program, and the Code Enforcement program.

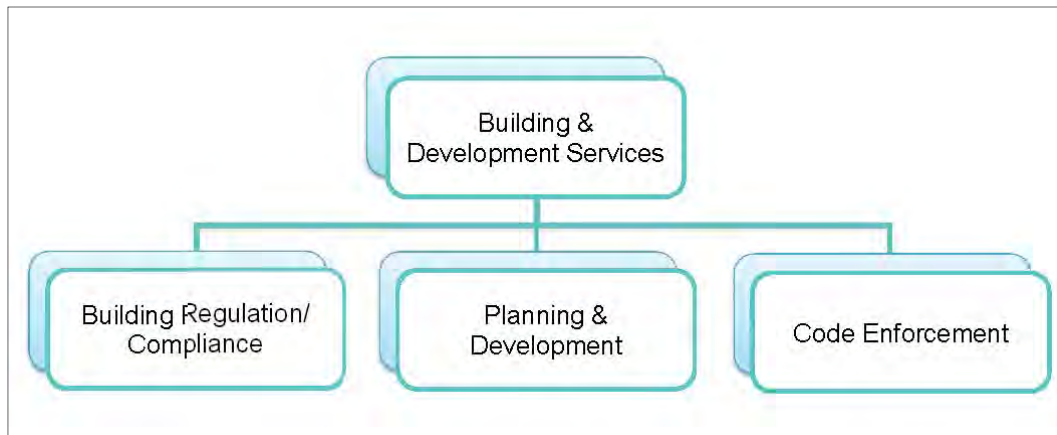
The Building Regulation/Compliance program consists of the permitting intake, contractor licensing, plans review, floodplain management, inspections and administrative functions. This program contains the permitting process from beginning to end.

The Planning and Development program is typically the first point of contact for inquiry about what is possible on a piece of property from a land development perspective. This program is also responsible for conducting public hearings and presentations before the Planning Commission and Board of County Commissioners on Development of Regional Impact (DRI) projects, addressing, rezonings, and preliminary site plans.

In addition, the Environmental Planning section of this program is charged with implementing the environmental policies of the Manatee County Comprehensive Plan and Land Development Code by providing reviews and comments on all development proposals.

The Code Enforcement program conducts compliance for the land development code, county ordinances and building codes, and responds to complaints of potential violators, providing follow-up contact with complainants and property owners.

### Organizational Structure



**Sources of Funds**

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	8,056,568	7,789,977	9,832,093	9,911,860
Unincorporated MSTU Fund	1,560,634	1,635,336	1,986,400	1,996,210
Totals:	9,617,202	9,425,313	11,818,493	11,908,070

**Uses of Funds**

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Building Regulation/Compliance	5,490,464	5,427,578	7,066,475	7,106,119
Planning and Development	2,566,104	2,362,399	2,765,618	2,805,741
Code Enforcement	1,560,634	1,635,336	1,986,400	1,996,210
Grants - Building & Development Services	0	0	0	0
Totals:	9,617,202	9,425,313	11,818,493	11,908,070

Budgeted Positions:	86	95	105	105
---------------------	----	----	-----	-----

# Building Regulation/Compliance

## Program Purpose and Description

This program is responsible for the intake, review and inspection of all permits applied for in Manatee County and ensures all work is done in accordance with the Florida Building Code.

The Permitting section handles the intake and issuance of all permits applied for in unincorporated Manatee County as well as issuance of local licenses for contracting. This section also reviews permits for floodplain compliance.

The Plans Review section reviews plans and must remain current on all code changes implemented under the Florida Building Code.

Simple permits in the categories of mechanical, plumbing, electrical, roofing, and doors and windows are available for issuance online once a contractor has filled out the proper paperwork to become an online user. Online permits are able to be issued at any time, day or night, on weekdays, weekends, and holidays.

Inspections may be scheduled through an automated phone system and may be scheduled up to five days in advance. All inspection results are available in real time online. Customers can check the status of their permit in plans review and inspections result history as well as make payments through the website or automated phone line.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	5,490,464	5,427,578	7,066,475	7,106,119
Totals:	5,490,464	5,427,578	7,066,475	7,106,119

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	3,041,688	3,349,899	3,624,378	3,639,270
Operating	2,352,706	2,077,679	3,442,097	3,466,849
Capital	96,070	0	0	0
Totals:	5,490,464	5,427,578	7,066,475	7,106,119

Budgeted Positions:	50	56	63	63
---------------------	----	----	----	----

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Inspections Performed	92,472	110,966	133,159	153,132
Permits Issued	17,946	19,740	23,928	24,600
Contractors Qualification Files Maintained	1,825	1,800	1,850	1,860
Flood Reviews	2,845	3,271	3,200	3,180
CRS Mailers for Floodplain Properties	131,909	133,000	132,000	132,000



# Planning and Development

## Program Purpose and Description

The Planning and Development Services program is typically the first point of contact for customer inquiry for determining development feasibility of property in the unincorporated county. Inquiries come from citizens, real estate professionals and developers. Inquiries are made by e-mail, phone, letter or in person.

Customers receive information about the county's land development regulations, development application and review process and what is necessary from a permitting perspective to develop property. This program is also responsible for the processing of the land development applications and coordinating their review by other county departments and outside agencies. The program also processes land development applications that require public hearings (i.e., rezonings, site plans, etc.) by a hearing officer or the Planning Commission and Board of County Commissioners.

The Planning and Development Services program is also responsible for the long-range planning and implementation of the County Administrator's How Will We Grow? project. This includes working with other departments to improve infrastructure efficiency and decision-making for new development and future capital projects for infrastructure and services. This program is also responsible for improving the county's land development regulations and review processes to improve efficiency and provide improved predictability for citizens and the development community.

The Environmental Planning section of this program reviews land development applications for consistency with the county's environmental regulations, including tree preservation and landscaping requirements. This section is also responsible for review of development proposals primarily for upland and wetland habitat protection, coordination with State and Federal agencies for listed species protection, and erosion and sediment control.

The Planning and Development program also includes Geographic Information System (GIS) services, which provides maps for all land use related public hearings, maintenance of the Official Zoning Atlas, Comprehensive Plan maps (i.e., Future Land Use Map) and other analytical GIS services for planning and building functions.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	2,566,104	2,362,399	2,765,618	2,805,741
Totals:	2,566,104	2,362,399	2,765,618	2,805,741

# Planning and Development

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	1,951,984	1,888,584	2,143,857	2,167,602
Operating	614,120	473,815	621,761	638,139
Capital	0	0	0	0
Totals:	2,566,104	2,362,399	2,765,618	2,805,741
Budgeted Positions:	23	25	28	28

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Plan Amendments Processed	2	3	4	6
Preliminary/Final Site Plans	39	42	50	55
Administrative Determinations	105	110	120	130
Amendments to Approved Plans	26	20	18	17
Final Plat Reviews	25	30	35	40
Administrative Permits	10	15	20	25
Tree Removal Permits	89	93	97	103

# Code Enforcement

## Program Purpose and Description

Code Enforcement ensures compliance with the Land Development Code, county ordinances, building codes and some state statutes, and receives complaints of potential violators and provides follow-up contact with complainants and property owners.

In addition, Code Enforcement is responsible for the licensing of sexually oriented businesses and the monitoring and licensing of pain management centers and clinics, as well as enforcement of the Criminal Nuisance Abatement Ordinance.

Code Enforcement has also been assigned the task of managing the Red Light Camera Enforcement Program, which requires staff to schedule appeal hearings for Notice of Violations. Hearings are conducted by a Hearing Officer appointed by the County Attorney's Office.

Code Enforcement is also investigating unlicensed contractors working in Manatee County. In addition, they provide education to the industry to influence individuals in getting licenses.

Unsafe structures are also monitored by Code Enforcement. The process of bringing a structure into code compliance can be lengthy. Correspondence with property owners not in compliance with Manatee County Unsafe Structure Ordinance 01-69 can require many hours of site visits, certified mailings, legal notices, recording of documents and County Attorney review. Compliance of an unsafe structure not only protects the property owner or individual occupying the structure, it also provides added safety to citizens living in the area and decreases the drug and transient behavior that may inhabit some of the abandoned buildings.

Code Enforcement presents cases before the Special Magistrate, implements the county's lot mowing/lot clearing programs, files appropriate liens, accepts payment for code violations, and educates the public on Code Enforcement.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Unincorporated MSTU Fund	1,560,634	1,635,336	1,986,400	1,996,210
Totals:	1,560,634	1,635,336	1,986,400	1,996,210

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	770,563	802,589	863,840	869,335
Operating	790,071	832,747	1,122,560	1,126,875
Capital	0	0	0	0
Totals:	1,560,634	1,635,336	1,986,400	1,996,210

Budgeted Positions: 13 14 13 13

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Junk Vehicles Posted/Towed	1,200	1,150	1,100	1,100
Codes Complaints	10,700	10,750	10,800	10,900
Lot Clearing/Complaints	1,700	1,700	1,750	1,750
Lots Mowed	390	375	360	360

# Community Services

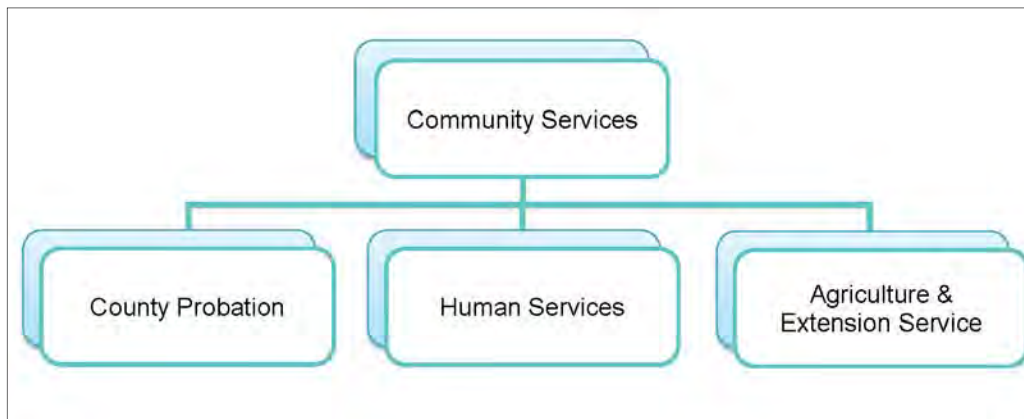
The Community Services department provides resources, programs, and educational information to all segments of the county's population. The department consists of three programs: County Probation, Human Services, and Agriculture and Extension Service.

The County Probation program provides pretrial and probation services as directed by the court. With public safety in mind, the unit provides the least physically restrictive alternative to jail as directed by the court.

The Human Services program administers services designed to assist vulnerable, at risk, or disadvantaged individuals meet the most basic human needs. The program provides management and distribution of funds to not-for-profit agencies for specific services, and administers grant revenues and/or contracts for federal and state mandated human services programs including Medicaid Match and managing Health Care fund grants and programs. Additionally, the program provides entitlement benefit counseling to Veterans and eligibility counseling for specific aid programs.

The Agriculture and Extension Service program provides research based information through educational programming and application of best management practices on farms and in urban settings. These programs through partnerships with the Institute of Food and Agriculture Sciences (IFAS) University of Florida Extension Services and the United States Department of Agriculture (USDA) Natural Resource Conservation Service enable citizens to solve problems and to capitalize on opportunities via increased agriculture production, energy and water conservation, in response to environmental issues and concerns, provide information for families or through the 4-H Youth program. Citizen advisory committees assist in the development, implementation, and evaluation of the educational emphasis for each subject matter area.

## Organizational Structure



**Sources of Funds**

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	766,222	807,684	794,800	794,800
Children's Services Tax	437,246	447,561	493,565	492,005
Gen Fund/General Revenue	2,545,983	2,964,633	3,172,009	3,020,097
Grants	1,386,409	0	0	0
Utilities System Charges	294,155	328,917	335,996	335,994
Totals:	5,430,015	4,548,795	4,796,370	4,642,896

**Uses of Funds**

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
County Probation	1,507,666	1,829,806	1,675,575	1,676,953
Human Services	1,558,114	1,563,826	1,962,040	1,815,970
Agriculture & Extension Service	977,826	1,155,163	1,158,755	1,149,973
Grants - Community Services	1,386,409	0	0	0
Totals:	5,430,015	4,548,795	4,796,370	4,642,896

Budgeted Positions:	78	80	81	81
---------------------	----	----	----	----

# County Probation

## Program Purpose and Description

The County Probation program provides pre-trial services and post sentencing options to the county and circuit courts including pre-trial intervention, supervised release, misdemeanor probation supervision and the offender work program. Each unit within the program is designed to provide the least physically restrictive alternatives to incarceration in the county jail as possible while providing meaningful supervision and when applicable, punishment as ordered by the court.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	764,870	806,184	793,300	793,300
Gen Fund/General Revenue	742,796	1,023,622	882,275	883,653
<b>Totals:</b>	<b>1,507,666</b>	<b>1,829,806</b>	<b>1,675,575</b>	<b>1,676,953</b>

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	1,329,552	1,550,427	1,444,888	1,444,887
Operating	178,114	279,379	230,687	232,066
Capital	0	0	0	0
<b>Totals:</b>	<b>1,507,666</b>	<b>1,829,806</b>	<b>1,675,575</b>	<b>1,676,953</b>

<b>Budgeted Positions:</b>	<b>27</b>	<b>29</b>	<b>26</b>	<b>26</b>
----------------------------	-----------	-----------	-----------	-----------

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Supervised Probation	13,400	13,400	13,400	13,400
Pretrial Intervention	1,200	1,200	1,200	1,200
Supervised Release	3,300	3,300	3,300	3,300
Community Service Hours	58,000	58,000	58,000	58,000
Violation of Probation Fines	\$38,000	\$38,000	\$38,000	\$38,000
Offender Work Program Participants	300	300	300	300
Offender Work Program Fees	\$100,000	\$100,000	\$100,000	\$100,000

# Human Services

## Program Purpose and Description

The Human Services program provides for the planning, administration and supervision of programs intended to assist veterans, the young, elderly, disabled, and most vulnerable citizens within the community meet basic human needs. It also provides necessary resources for the county to comply with state and federally mandated programs and assumes fiscal accountability with respect to local match and compliance monitoring of service agreements.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Gen Fund/General Revenue	1,120,868	1,116,265	1,468,475	1,323,965
Children's Services Tax	437,246	447,561	493,565	492,005
Totals:	1,558,114	1,563,826	1,962,040	1,815,970

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	1,421,059	1,415,616	1,638,179	1,638,179
Operating	137,055	148,210	323,861	177,791
Capital	0	0	0	0
Totals:	1,558,114	1,563,826	1,962,040	1,815,970
Budgeted Positions:	24	25	26	26

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Aging Services-Clients Assisted	670	670	670	670
Aging Services Funds Disbursed	\$1,319,460	\$1,319,460	\$1,319,460	\$1,319,460
Human Svcs Benefits Program-Clients Assisted	600	600	600	600
Veteran Services-Clients Assisted	9,500	9,500	9,500	9,500
Childrens Services Funding Agreements	59	59	59	59
Childrens Services Funds Disbursed	\$7,278,331	\$7,278,331	\$7,278,331	\$7,278,331
Human Services Special Projects Grants/Contracts Managed	65	65	65	65
Human Services Special Projects Funds Disbursed	\$18,994,865	\$18,994,865	\$18,994,865	\$18,994,865

# Agriculture & Extension Service

## Program Purpose and Description

The Agriculture & Extension Service program consists of the cooperative extension service and the soil and water conservation programs. These units provide educational programs, materials, and services relevant to the needs and desires of citizens, which enhance their economic status and/or quality of life.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	1,352	1,500	1,500	1,500
Gen Fund/General Revenue	682,319	824,746	821,259	812,479
Utilities System Charges	294,155	328,917	335,996	335,994
<b>Totals:</b>	<b>977,826</b>	<b>1,155,163</b>	<b>1,158,755</b>	<b>1,149,973</b>

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	859,590	965,080	958,259	958,257
Operating	118,236	190,083	192,496	191,716
Capital	0	0	8,000	0
<b>Totals:</b>	<b>977,826</b>	<b>1,155,163</b>	<b>1,158,755</b>	<b>1,149,973</b>

Budgeted Positions:	22	22	22	22
---------------------	----	----	----	----

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Educational Program Attendance	40,300	40,300	40,300	40,300
Client Consultations	146,050	146,050	146,050	146,050
Conservation Planning	1,500	1,500	1,500	1,500
Newsletters/Publications Distributed	984,500	984,500	984,500	984,500
Diagnostic Evaluations	3,660	3,660	3,660	3,660
# Volunteers / # Hours Served	384/39,120	384/39,120	384/39,120	384/39,120
Website Visits	427,000	427,000	427,000	427,000



# Grants - Community Services

## Program Purpose and Description

Prior year actuals are reflected below. Amounts for recommended, proposed or adopted columns are shown at zero, as grants are not budgeted until received and accepted during the fiscal year.

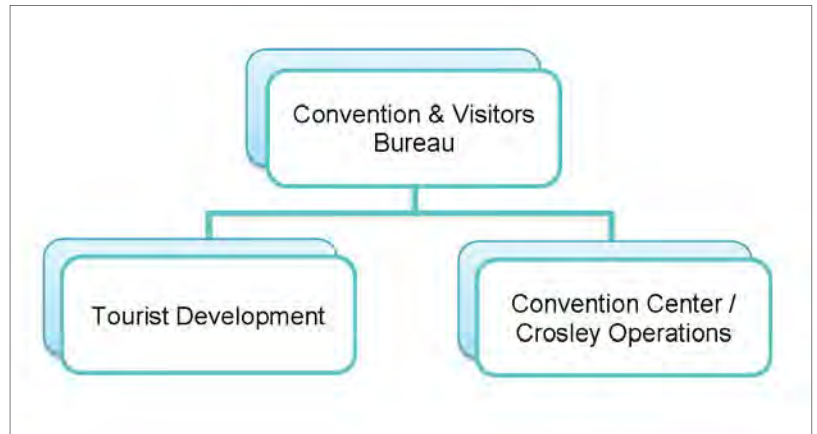
<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Grants	1,386,409	0	0	0
Totals:	1,386,409	0	0	0

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	382,671	0	0	0
Operating	1,003,738	0	0	0
Capital	0	0	0	0
Totals:	1,386,409	0	0	0
Budgeted Positions:	5	4	7	7

# Convention & Visitors Bureau

The Bradenton Area Convention & Visitors Bureau (BACVB) promotes the community for tourism, both nationally and internationally. The leisure and sports segments are the two top markets that visit our area. Our niche markets include: eco, agricultural, culinary, arts & culture, corporate, film commission, and destination weddings, which compliment and diversify our visitation.

## Organizational Structure



The BACVB oversees the operation of both the Bradenton Area Convention Center and the Powel Crosley Estate. These facilities host a variety of public/private community and out-of-town events.

### Sources of Funds

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	1,187,929	1,518,556	1,841,731	1,712,505
Tourist Development Tax	5,658,185	5,987,181	7,511,342	8,846,013
<b>Totals:</b>	<b>6,846,114</b>	<b>7,505,737</b>	<b>9,353,073</b>	<b>10,558,518</b>

### Uses of Funds

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Tourist Development	5,113,310	5,532,181	6,961,342	8,386,013
Convention Center/Crosley Operations	1,732,804	1,973,556	2,391,731	2,172,505
<b>Totals:</b>	<b>6,846,114</b>	<b>7,505,737</b>	<b>9,353,073</b>	<b>10,558,518</b>
<b>Budgeted Positions:</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>

# Tourist Development

## Program Purpose and Description

The Bradenton Area Convention & Visitors Bureau (BACVB) manages a comprehensive marketing and promotions program with tourist tax revenues. The tourist tax is imposed on overnight stays in paid accommodations within Manatee County for a period of six months or less, and the current tax rate is five percent (5 cents are collected for each dollar). The breakdown of expenditure funding is as follows:

Revenue derived from the first four cents are used for marketing, promotions, public relations, convention center and advertising for the destination

Revenue derived from the remaining one cent is designated for beach renourishment.

All tourism-related programs and activities of the BACVB are recommended by the Tourist Development Council (TDC) and approved by the Board of County Commissioners. The TDC is a nine member advisory board comprised of three elected officials (including one County Commissioner who acts as Chair), two interested citizens and four owner/operators of paid accommodations that rent for six months or less.

FY14 was a successful tourism year and our goal is to continue to diversify and grow our product. With that, our current challenges are as follows:

Continue partnering with Sarasota Convention and Visitors Bureau (CVB) to promote the two county area for sporting events/tournaments.

Develop the European market by procuring business with tour operators.

The ongoing development of new full and limited flag hotel properties.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	55,125	145,000	50,000	140,000
Tourist Development Tax	5,058,185	5,387,181	6,911,342	8,246,013
<b>Totals:</b>	<b>5,113,310</b>	<b>5,532,181</b>	<b>6,961,342</b>	<b>8,386,013</b>

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	616,026	603,159	731,540	731,540
Operating	4,459,399	4,929,022	6,229,802	7,654,473
Capital	37,885	0	0	0
<b>Totals:</b>	<b>5,113,310</b>	<b>5,532,181</b>	<b>6,961,342</b>	<b>8,386,013</b>

Budgeted Positions: 9 9 10 10

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Tourism Tax Collections	\$10,440,873	\$10,754,099	\$10,969,184	\$11,298,259
Visitation	2,916,100	3,009,600	3,089,500	3,159,100
Estimated Economic Impact	\$994,743,500	\$1,093,833,200	\$1,174,836,100	\$1,249,912,500

# Convention Center/Crosley Operations

## Program Purpose and Description

The Bradenton Area Convention Center hosts a variety of conventions, tradeshow, concerts and other multi-faceted events year-round. This multi-purpose facility features a 32,000 sq. ft. convention hall, and a 15,000 sq. ft. conference center.

The Powel Crosley Estate hosts a variety of weddings, business meetings, and public arts and culture events year-round. This historic estate offers up to eight meeting rooms and a bayside lawn of over 10,000 sq. ft.

Current challenges our facilities will face over the next two years:  
Convention Center Hotel Development

Preliminary design of nature trail north side of Crosley Estate boat basin.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	1,132,804	1,373,556	1,791,731	1,572,505
Tourist Development Tax	600,000	600,000	600,000	600,000
<b>Totals:</b>	<b>1,732,804</b>	<b>1,973,556</b>	<b>2,391,731</b>	<b>2,172,505</b>

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	700,774	775,453	783,131	783,126
Operating	1,032,030	1,198,103	1,498,600	1,349,379
Capital	0	0	110,000	40,000
<b>Totals:</b>	<b>1,732,804</b>	<b>1,973,556</b>	<b>2,391,731</b>	<b>2,172,505</b>
<b>Budgeted Positions:</b>	<b>11</b>	<b>11</b>	<b>10</b>	<b>10</b>

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Exhibit Hall/Convention Events	131	140	145	150
Crosley Events	163	170	175	180

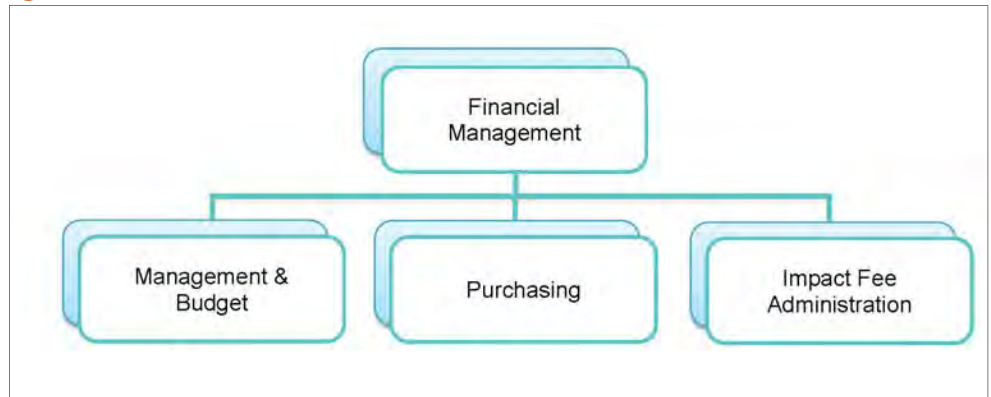
# Financial Management

The Financial Management department consists of three programs: Management & Budget, Purchasing, and Impact Fee Administration.

The Management and Budget program develops, reviews and implements the county budget, the Capital Improvement Program (CIP) and related county policies. This program works closely with county departments and the County Administrator and advises the Board of County Commissioners in areas of financial management.

## Organizational Structure

The Purchasing division is the designated legal authority for securing commodities and services for county departments and constitutional offices. Purchasing acquires goods and services in an open, competitive and fair manner without conflict of interest or other impropriety. In addition, Purchasing



makes policy and procedural recommendations to the County Administrator and the Board of County Commissioners that promote fair and open competition.

The Impact Fee Administration program coordinates the impact fee rate setting process and oversees the collection of impact fees as well as processing applications for impact fee credits and refunds.

### Sources of Funds

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Gen Fund/General Revenue	1,815,978	1,784,276	1,814,057	1,814,057
Program/ General Revenue	229,911	180,386	317,310	317,310
<b>Totals:</b>	<b>2,045,889</b>	<b>1,964,662</b>	<b>2,131,367</b>	<b>2,131,367</b>

### Uses of Funds

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Management & Budget	748,992	734,626	743,914	743,914
Purchasing	1,066,986	1,049,650	1,070,143	1,070,143
Impact Fee Administration	229,911	180,386	317,310	317,310
<b>Totals:</b>	<b>2,045,889</b>	<b>1,964,662</b>	<b>2,131,367</b>	<b>2,131,367</b>

Budgeted Positions:	26	26	27	27
---------------------	----	----	----	----

# Management and Budget

## Program Purpose and Description

The Management and Budget Administration program provides management oversight and administrative support for the Financial Management department. The budget staff prepares county revenue projections, reviews departmental budget requests, makes funding recommendations to the County Administrator and ensures the county's budget development process complies with deadlines and meets the Truth in Millage (TRIM) requirements set forth in Florida statutes. Since 1985, the Government Finance Officers Association (GFOA) has awarded Manatee County the "Distinguished Budget Presentation Award" for publishing a budget document that meets specific criteria as a policy document, an operations guide, a financial plan and a communication device. Receipt of this award is favorably considered by rating agencies when preparing county bond ratings. Throughout the year, major revenue sources are tracked and expenditures monitored to advise of pending budgetary problems and recommend corrective action to the County Administrator. Changes to the adopted budget are analyzed by budget staff, prepared for approval by the Board of County Commissioners and submitted to the Clerk's Finance Office for posting to the county's accounting system.

This program also provides for oversight, coordination and budgeting of the county's five-year Capital Improvement Program (CIP). Specific resources and cost estimates for capital improvements are monitored to ensure adequate funding of authorized projects. Management and Budget is also responsible for coordination and oversight of an indirect cost allocation plan which is developed by a contracted accounting firm. This plan provides for reimbursement of costs incurred by the General Fund on behalf of programs funded by other sources, primarily enterprise accounts. Staff assigned to this program provides oversight for the Federal Emergency Management Agency (FEMA) reimbursement process following authorized storm events.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Gen Fund/General Revenue	748,992	734,626	743,914	743,914
Totals:	748,992	734,626	743,914	743,914

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	705,660	692,492	703,086	703,086
Operating	43,332	42,134	40,828	40,828
Capital	0	0	0	0
Totals:	748,992	734,626	743,914	743,914
Budgeted Positions:	8	8	8	8

# Purchasing

## Program Purpose and Description

The Purchasing Division is the designated legal authority to advise, plan, obtain, deliver and evaluate expenditures for acquisitions of goods and services that are used to fulfill the mission, objectives, obligations and activities in pursuit of desired policy outcomes on behalf of Manatee County.

The mission of the Manatee County Purchasing Division is to administer the procurement process in an open, competitive and fair manner and without conflict of interest or other impropriety or the appearance of impropriety. Our vision is to continually implement and improve best practices, expertise and approaches and to maintain a high quality and efficient Purchasing Division.

The scope of responsibility of the Purchasing Division includes minor and complex acquisition activities, spend and value analysis, dispute resolution, supplier performance, procurement training, vendor relations, planning and procurement consulting, purchasing card program administration, contract development and guiding negotiations from strategy through contract execution. The overall goal of the Purchasing Division is to obtain goods and services for the County in the needed quantity for delivery at the right time from a dependable source offering quality services at competitive pricing.

The Purchasing Division creates, distributes and manages bids, proposals, replies, contracts, quotations, change orders, amendments and addenda for services of a wide and diverse variety and nature. While some acquisition activities are price driven, others are qualification based, requiring a diverse set of skills to manage the many acquisitions appropriately. Purchasing Division also manages and administers a County wide Purchasing Card Program to provide for the efficient acquisition of small dollar purchases.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Gen Fund/General Revenue	1,066,986	1,049,650	1,070,143	1,070,143
Totals:	1,066,986	1,049,650	1,070,143	1,070,143

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	990,582	986,811	1,013,544	1,013,544
Operating	76,404	62,839	56,599	56,599
Capital	0	0	0	0
Totals:	1,066,986	1,049,650	1,070,143	1,070,143
Budgeted Positions:	17	17	17	17

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Purchase Orders Issued	3,225	2,986	3,000	3,000
Invitation for Bids Issued	65	61	65	65
Request for Proposals Issued	35	64	65	65
Work Assignment Agreements	208	238	240	240
Purchase Card Transactions	11,978	13,941	14,000	14,000

# Impact Fee Administration

## Program Purpose and Description

New construction in Manatee County has been required to pay impact fees since 1986. These one-time fees are collected from development in the unincorporated portions of Manatee County for roads, parks, public safety and law enforcement. Authorized by the Manatee County Land Development Code, the Impact Fee program must meet all requirements established by state and local law.

New development increases the cost of providing infrastructure for county services. Impact fees are designed to help guarantee that new development pays its share of the costs incurred by Manatee County to meet those needs. Impact fees can only be levied after careful study and analysis. It is essential new development not pay more than its fair share for the capital costs of meeting road, law enforcement, public safety and park needs. As a result, impact fees can only be spent on new capital items such as buying land, building roads, building parks and providing equipment. Impact fees cannot be used to maintain or replace existing facilities.

The Impact Fee program is responsible for the determination of required impact fees, overseeing collection of impact fees, coordination and monitoring of credit applications, preparation of periodic reports on collections and credits, and the evaluation, revision and implementation of the program. This program requires significant coordination with the Building and Development Services, Public Works, Public Safety, and Parks departments. There is also a great deal of contact with the public, particularly with applicants seeking development approvals.

The impact fee administration surcharge fees are currently being evaluated in the current Impact Fee Study and will be brought before the Board in FY16 for approval.

Costs for contracted studies are not included in the adopted budget, but will be added by budget amendment if necessary during the year.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Program/ General Revenue	229,911	180,386	317,310	317,310
Totals:	229,911	180,386	317,310	317,310
<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	76,766	69,273	128,431	128,431
Operating	153,145	111,113	188,879	188,879
Capital	0	0	0	0
Totals:	229,911	180,386	317,310	317,310
Budgeted Positions:	1	1	2	2
<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Estimates Given for Fees	350	350	350	350
Building Permit Reviews	950	950	950	950
Planning Dept Preapplications Processed	135	135	135	135
Alternate Impact Fee Analyses Processed	20	20	20	20
Impact Fee Credit Authorizations	3	6	7	7

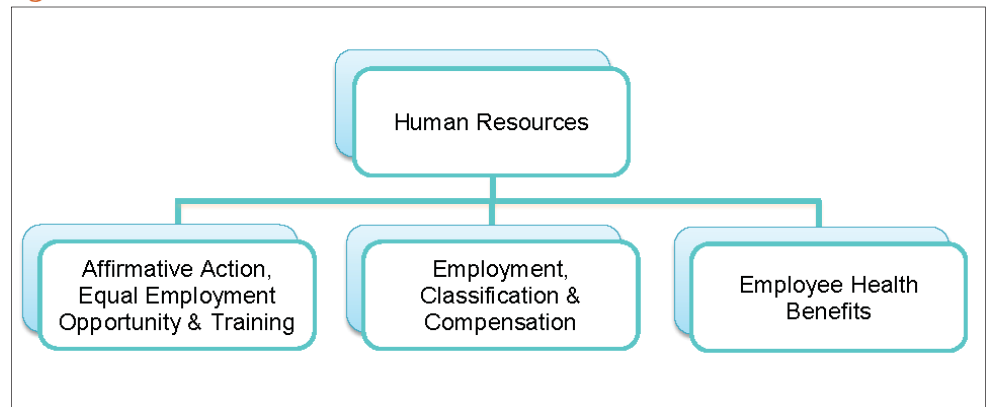


# Human Resources

The Human Resources department’s mission is to support organizational and leadership goals by providing quality services to a diverse workforce through employment, training, employee relations and compensation programs. This department contains two programs: Human Resources and Employee Health Benefits. The Human Resources program consists of two divisions: Affirmative Action, Equal Employment Opportunity, and Training division and Employment, Classification & Compensation division.

The Affirmative Action/Equal Employment Opportunity (EEO) and training division is responsible for administering the EEO policy of the Board of County Commissioners, and provides and coordinates employee training and professional development activities.

## Organizational Structure



The employment, classification, and compensation division oversees the employment process to include recruiting, conducting drug screening, criminal and employment background verifications and new hire enrollment and orientation. This division also provides ongoing development and maintenance of the classification and compensation plans.

The Employee Health Benefits program is responsible for the health benefits and wellness programs for employees of Manatee County Government. Benefit programs include medical, dental, life, long-term disability, health care and dependent care spending accounts and deferred compensation plans.

**Sources of Funds**

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	38,083,607	41,090,421	42,453,215	45,357,402
Gen Fund/General Revenue	1,038,439	984,572	1,135,247	1,132,747
Totals:	39,122,046	42,074,993	43,588,462	46,490,149

**Uses of Funds**

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Human Resources	1,038,439	984,572	1,135,247	1,132,747
Employee Health Benefits	38,083,607	41,090,421	42,453,215	45,357,402
Totals:	39,122,046	42,074,993	43,588,462	46,490,149

Budgeted Positions:	15	15	15	15
---------------------	----	----	----	----

# Human Resources

## Program Purpose and Description

The Human Resources program contains three sections:

- Employment Services
- Workforce Planning and Compensation
- Employee Development and Labor Relations

The Employment Services section oversees the employment process to include recruiting locally and nationally through professional journals, internet websites, community agencies, minority organizations, colleges, universities and career/job fairs as well as conducting criminal and employment background verifications and new hire enrollment and orientation. The program assumes primary responsibility for developing and implementing personnel policies that ensure compliance with federal, state, and local employment-related laws, such as the Civil Rights Act of 1964, the Florida Civil Rights Act, the Age Discrimination in Employment Act, the Americans with Disabilities Act, the Florida Unemployment Compensation Act, the Fair Labor Standards Act, the Florida Veterans Preference Act, and the Uniformed Services Employment and Reemployment Rights Act. The Employment Services program also coordinates activities of the electronic time and attendance system, including training, system updates, and payroll coordination and employee time off program (e.g., vacation, sick, personal holiday) accruals. The County's Health Insurance Portability and Accountability Act (HIPAA) privacy officer is in this program. The Employment Services program also assumes responsibility for providing informational Florida Retirement System (FRS) counseling for employees and sponsors periodic retirement and financial planning seminars.

The Workforce Planning and Compensation section assumes primary responsibility for administering the County's classification and compensation plans through job analysis, salary surveys, job description development, career ladders, and position control databases. The program also conducts workforce utilization analysis, succession planning, and organizational design analysis. The program also coordinates the County's performance management system and merit pay and incentives programs.

The Employee Development and Labor Relations section assumes primary responsibility for administering the Affirmative Action (AA)/Equal Employment Opportunity (EEO) policy of the Board of County Commissioners. This program administers a process for investigating applicant and employee complaints of illegal discrimination or harassment. This program also manages the Drug Free Workplace Program in accordance with applicable federal, state and local laws. The Employee Development and Labor Relations section also provides and coordinates employee training and professional development activities including a series of required employment-related, legal training for the leadership team, a leadership academy for non-supervisors, a coaching and mentoring forum for frontline supervisors and managers and a variety of soft-skill courses such as stress management, customer service and sensitivity training and coordinates the tuition reimbursement program for employees furthering their formal education. Additionally, this section is the custodian of the official personnel records for present and past county employees, managing public records requests and review of personnel records, as well as ensuring proper exemption of designated information in accordance with federal and local public records laws. The Employee Development and Labor Relations program is also responsible for the coordination of individual and team awards, including employee of the month/year, and organizing the county's annual longevity banquet where County Commissioners and the County Administrator recognize employees for their years of service.

# Human Resources

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Gen Fund/General Revenue	1,038,439	984,572	1,135,247	1,132,747
Totals:	1,038,439	984,572	1,135,247	1,132,747

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	762,841	732,871	799,849	799,849
Operating	275,598	251,701	335,398	332,898
Capital	0	0	0	0
Totals:	1,038,439	984,572	1,135,247	1,132,747
Budgeted Positions:	10	10	10	10

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Positions Advertised	350	415	425	450
Applications/Resumes Received	16,000	12,383	13,000	12,000
New Employees Processed/Hired	300	415	415	415
Average # of Employees	1,600	1,607	1,625	1,640

# Employee Health Benefits

## Program Purpose and Description

For any organization the size of Manatee County Government, benefits are a key element of the employee compensation program needed to recruit and retain qualified and productive employees. Manatee County Government's health plan has been recognized nationwide as a leader amongst employer-sponsored plans due to the focus on preventative care and wellness.

The Employee Health Benefits program (EHB) manages the county's comprehensive cafeteria-style benefits which include medical, dental, and life insurance, long-term disability, health care spending accounts, dependent care spending accounts and 457 deferred compensation plans for active employees and retirees, as well as COBRA benefits for former employees and their eligible dependents. In addition, various health and lifestyle management programs and services are offered to members of the health plan based upon the analysis of historical claim and other related data.

The groups participating in the health plan include employees and their eligible dependents of the Board of County Commissioners, Manatee County Port Authority and constitutional officers.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	38,083,607	41,090,421	42,453,215	45,357,402
Totals:	38,083,607	41,090,421	42,453,215	45,357,402

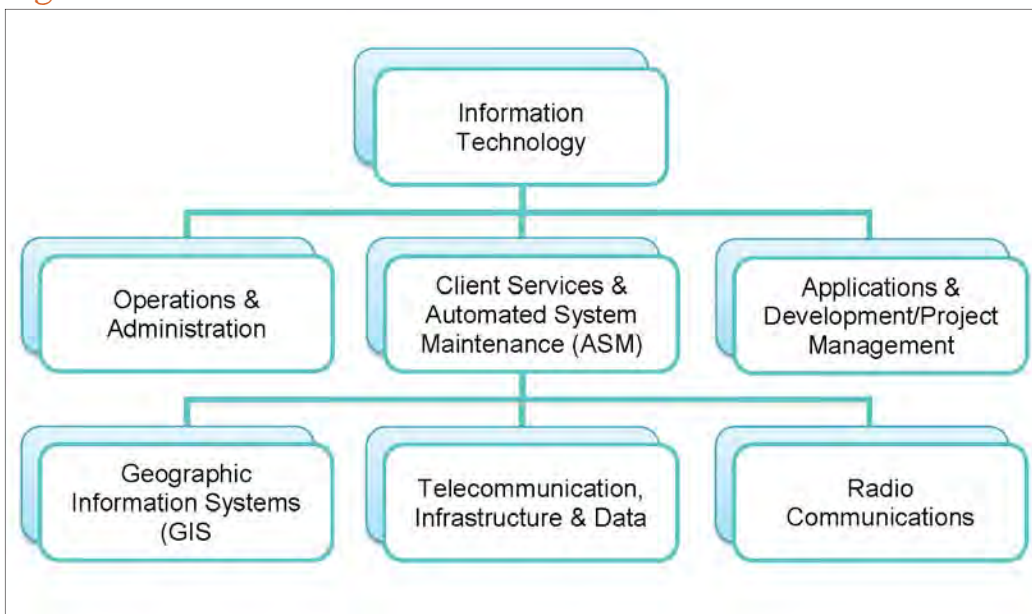
<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	356,775	334,212	346,766	346,766
Operating	37,726,832	40,756,209	42,103,449	45,007,636
Capital	0	0	3,000	3,000
Totals:	38,083,607	41,090,421	42,453,215	45,357,402
Budgeted Positions:	5	5	5	5

# Information Technology

The Information Technology department has six programs in its Countywide Technology program, consisting of Operations & Administration, Client Services & Automated Systems Maintenance (ASM), Applications & Development/Project Management, Geographic Information Systems (GIS), Telecommunications, Infrastructure & Data, and Radio Communications.

These programs are responsible for offering multiple forms of technology services to Manatee County Government and the citizens of Manatee County by providing full support to all Board of County Commission departments and varying levels of support to the Clerk of the Court, Court Administration, Sheriff, Property Appraiser, Supervisor of Elections, State Attorney, Local Municipalities, Fire Districts and Public Defender.

## Organizational Structure



**Sources of Funds**

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	2,467,101	3,440,967	3,663,799	3,693,680
Gen Fund/General Revenue	7,741,227	7,357,410	8,723,146	8,781,094
Utilities System Charges	313,695	331,246	338,958	338,958
Totals:	10,522,023	11,129,623	12,725,903	12,813,732

**Uses of Funds**

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Operations and Administration	3,049,980	2,567,402	3,266,437	3,288,355
Client Services and Automated Systems Maintenance (ASM)	2,302,128	2,386,099	2,603,355	2,623,748
Applications & Development/Project Management	2,504,247	2,471,016	2,933,191	2,957,706
Geographic Information Systems (GIS)	611,629	692,151	702,931	708,259
Telecommunications, Infrastructure & Data Center	901,819	1,273,427	1,410,242	1,416,510
Radio Communications	1,152,220	1,739,528	1,809,747	1,819,154
Totals:	10,522,023	11,129,623	12,725,903	12,813,732

Budgeted Positions:	74	74	74	74
---------------------	----	----	----	----

# Operations and Administration

## Program Purpose and Description

The Operations division maintains the Hardware systems of Manatee County including systems administration, storage management, networking and security of the overall computer system. The current system is comprised of servers, both virtual and stand alone, and touches all county and constitutional offices connected to the county computer system. This program also includes the Information Technology department director and three administrative staff that support the entire Information Technology department.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Gen Fund/General Revenue	3,049,980	2,567,402	3,266,437	3,288,355
Totals:	3,049,980	2,567,402	3,266,437	3,288,355

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	1,432,580	1,538,681	1,649,243	1,643,243
Operating	1,240,815	1,028,721	1,117,194	1,145,112
Capital	376,585	0	500,000	500,000
Totals:	3,049,980	2,567,402	3,266,437	3,288,355
Budgeted Positions:	16	17	17	17

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Work Orders Completed	7,397	8,000	8,000	8,000
Target of 100% Satisfaction for IT	100%	100%	100%	100%
Telecom: Work Orders Completed	1,168	1,000	1,000	1,000
# of Networked PC's & Printers	2,465	2,500	2,500	2,500



# Client Services and Automated Systems Maintenance (ASM)

## Program Purpose and Description

Client Services provides user support for end user devices including PCs, laptops, gateways, printers, and ipads. This includes a help desk operation during normal working hours to assist any county user with a software or hardware problem that may arise. Client Services maintains the inventory listing of computer devices currently in use and the basic Microsoft licensing requirement for all these devices. This group also includes a technical training staff which provides software application training classes to all county and constitutional offices employees for the various applications being utilized by the county (Microsoft Word, Excel, Lotus Notes, etc). The ASM fund provides funding for hardware support and replacement for computer devices and printers throughout the county.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	954,356	1,141,310	1,120,941	1,136,849
Gen Fund/General Revenue	1,347,772	1,244,789	1,482,414	1,486,899
Totals:	2,302,128	2,386,099	2,603,355	2,623,748

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	1,284,929	1,250,002	1,417,979	1,417,979
Operating	1,017,199	986,097	1,090,376	1,107,919
Capital	0	150,000	95,000	97,850
Totals:	2,302,128	2,386,099	2,603,355	2,623,748
Budgeted Positions:	15	15	18	18

# Applications and Development/Project Management

## Program Purpose and Description

The Applications and Development group is responsible for the software support and database management of all major applications and a number of in-house developed programs that are in use by the county and some of the constitutional offices. This includes the assistance in the implementation of any new applications acquired by the county, the ongoing upgrade of current applications, program creation and modification of custom in-house developed applications, response to day to day problem solving for end users, and support of the county internal and external website. Major applications supported include the county financial application, Integrated Fund Accounting System (IFAS), the records management application, On base (document imaging system), Utilities applications, Ventyx/Customer Suite, Building department's permitting system, Community Plus, county e-mail system, and Public Safety's Computer-Aided-Dispatch (CAD) application. Total databases currently being managed and maintained for all county departments and constitutional offices is over 150 unique databases. The Project Management group included in this program is responsible for the defining and tracking of Information Technology department project requests from the various BCC and outside agencies.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Gen Fund/General Revenue	2,504,247	2,471,016	2,933,191	2,957,706
Totals:	2,504,247	2,471,016	2,933,191	2,957,706

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	1,866,338	1,799,532	1,938,365	1,938,365
Operating	637,909	671,484	994,826	1,019,341
Capital	0	0	0	0
Totals:	2,504,247	2,471,016	2,933,191	2,957,706
Budgeted Positions:	20	20	20	20

# Geographic Information Systems (GIS)

## Program Purpose and Description

The Geographic Information System (GIS) section is responsible for the development of comprehensive digital land information data sets, applications and standards in conjunction with county departments and constitutional offices and acts as a clearinghouse for such information to county departments, constitutional offices and the public. GIS staff facilitates data creation and provides for the upkeep of a comprehensive base map and a library composed of hundreds of feature layers which include streets, property ownership, development patterns, utility infrastructure to name but a few. Many of these layers are integrated into various mission critical applications such as 911 dispatching, building permitting, utility billing, etc. The GIS section provides digital or paper based maps for displays for a variety of purposes, chief among them board presentations.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Gen Fund/General Revenue	297,934	360,905	363,973	369,301
Utilities System Charges	313,695	331,246	338,958	338,958
<b>Totals:</b>	<b>611,629</b>	<b>692,151</b>	<b>702,931</b>	<b>708,259</b>

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	454,099	471,980	489,771	489,771
Operating	157,530	220,171	213,160	218,488
Capital	0	0	0	0
<b>Totals:</b>	<b>611,629</b>	<b>692,151</b>	<b>702,931</b>	<b>708,259</b>
<b>Budgeted Positions:</b>	<b>7</b>	<b>7</b>	<b>6</b>	<b>6</b>

# Telecommunications, Infrastructure & Data Center

## Program Purpose and Description

The Telecom & Data Center divisions are responsible for the repairs, maintenance and expansion of the county telephone system, fiber network, and computer device wiring issues for all county owned property. Responsibilities also includes management of the physical aspects of the data center including electrical requirements, rack expansion, cooling and engineering issues.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	360,525	560,129	733,111	737,677
Gen Fund/General Revenue	541,294	713,298	677,131	678,833
Totals:	901,819	1,273,427	1,410,242	1,416,510

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	354,770	432,800	415,789	415,789
Operating	544,889	840,627	994,453	1,000,721
Capital	2,160	0	0	0
Totals:	901,819	1,273,427	1,410,242	1,416,510
Budgeted Positions:	8	7	5	5

# Radio Communications

## Program Purpose and Description

The 800 MHz radio program supports the county's private digital radio system utilized for public safety purposes. Support is provided for dispatch consoles and portable and mobile radios connected to the primary Public Safety Answering Point (PSAP) for Manatee County Emergency 911. The radio equipment is utilized by approximately 45 agencies including county departments and all local fire and law enforcement agencies. There are radio site locations throughout the county with three in-building amplifier systems that provide a wide area of coverage for critical communications. The functions of this program are divided into 3 major areas: system site support; radio installation, repair and preventative maintenance; and radio purchases and programming. As an internal service fund, this program provides for scheduled maintenance and replacement for county-owned radios.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	1,152,220	1,739,528	1,809,747	1,819,154
Totals:	1,152,220	1,739,528	1,809,747	1,819,154

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	561,388	552,775	570,713	570,713
Operating	590,832	761,753	814,034	823,441
Capital	0	425,000	425,000	425,000
Totals:	1,152,220	1,739,528	1,809,747	1,819,154
Budgeted Positions:	8	8	8	8

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
800 MHz System Users	3,330	3,500	3,500	3,500

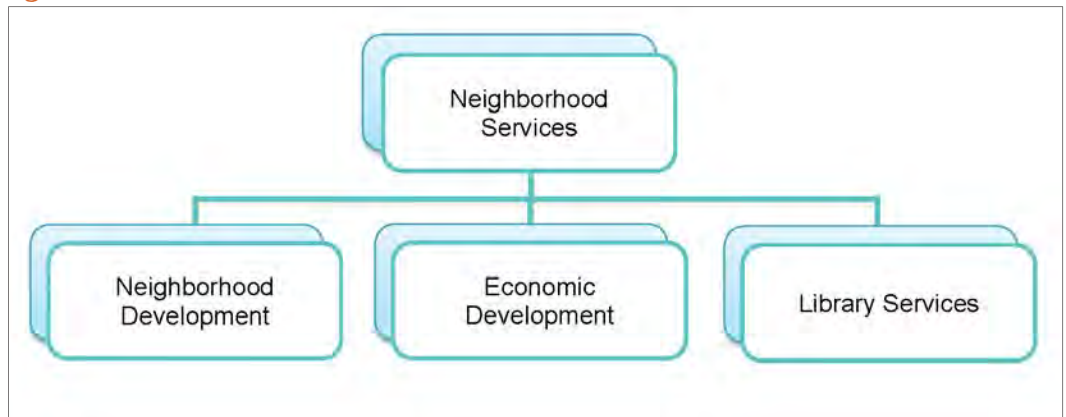
## Neighborhood Services

The Neighborhood Services Department consists of three programs - Neighborhood Development, Economic Development, and Library Services. Citizens, neighborhood groups and businesses serve as the client base for the services offered by the Department. Elevating the quality of customer service and enhancements to a “Business Friendly” environment has been our main focus since the Department was created in 2007. In 2009, the Library Services Division was added to the Economic Development Division, Community Development Division and the Neighborhood Planning Division to comprise the Department.

The Neighborhood Development program works one-on-one with local neighborhoods to support residents seeking to improve conditions in their neighborhood. This is accomplished by regular participation in neighborhood meetings, on-line communication and attendance at community events. Many times this program is the link between the citizen and other County Departments to resolve problems. Close coordination with code enforcement and the crime prevention unit of the Sheriff’s office have proved successful in this program.

The Economic Development program seeks to retain and expand existing local business, and attract new business to the area. Growing the economic base of the County through Quality Target Industries (QTI) jobs in manufacturing, bio/clean technology, life sciences, information technology, financial and professional services, corporate headquarters, and sports performance makes this happen. Job opportunities at or above 115% of the average annual County wage may be eligible for financial incentives. Rapid response permitting provides a time and cost savings to businesses.

### Organizational Structure



The Southwest County Improvement District, commonly referred to as SWTIF,

was adopted by the Board on June 3, 2014 and became effective October 1, 2014 with a 30 year life span. In this new Tax Increment Finance District, 50% of the tax increment revenues are directed to the District to support projects such as redevelopment, economic development, crime prevention, and infrastructure improvements. The Economic Development Ad Valorem Tax Exemption (EDATE), also adopted on June 3, 2014, provides an additional incentive in the County’s Economic Development toolbox for qualified new or existing businesses to relocate or expand to foster local economic growth and increase employment.

In the Library Services program, six public library facilities are open to the public a minimum of forty hours each week. These facilities serve as resource and information centers for citizens in the areas of the Islands, Palmetto, Central (Bradenton), South Manatee (Bayshore Gardens), Braden River (State Road 70), and Rocky Bluff (Ellenton/Parrish). The staff of the Library Services program educate and inform library patrons through a wide variety of media material. Specific young adult and children’s programming is also provided at the various library branch locations.

Neighborhood Services oversees over \$12.4 million dollars in grant or program funds from the following major sources: the State Housing Initiative Partnership (SHIP) program, the Community Development Block Grant (CDBG) program, the Emergency Solutions Grant (ESG) program and the Home Investment Partnership (HOME) program. The Neighborhood Stabilization (NSP) Grant Program continues as well, in its final programmatic and fiscal reporting and close-out activities. Each of these grant programs provide funding for housing or neighborhood stabilization activities. Funding is based on the extent of foreclosures, subprime mortgages and mortgage delinquencies and defaults. Grant funding is not included in the proposed budget, rather it is added when the grant agreement is approved by the Board.

**Sources of Funds**

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	24,927	15,000	15,000	15,000
Fines & Forfeitures	128,212	145,000	145,000	145,000
Grants	1,020,714	0	0	0
Program/ General Revenue	8,404,598	9,619,271	10,713,508	10,753,312
Totals:	9,578,451	9,779,271	10,873,508	10,913,312

**Uses of Funds**

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Neighborhood Development	651,161	807,851	729,343	845,166
Economic Development	1,853,841	2,477,216	3,355,039	3,315,359
Library Services	6,221,003	6,494,204	6,789,126	6,752,787
Grants - Neighborhood Services	852,446	0	0	0
Totals:	9,578,451	9,779,271	10,873,508	10,913,312

Budgeted Positions:	81	84	86	88
---------------------	----	----	----	----

# Neighborhood Development

## Program Purpose and Description

Department staff within this program are the core support for the administrative and fiscal responsibilities of the entire Department, and all supported programs, special projects and advisory boards. Department staff work directly with citizens to provide access to federal, state and local funded programs for services such as housing rehabilitation and replacement, infrastructure improvements, neighborhood improvement plans, and social services. By preserving and revitalizing existing neighborhoods, we empower residents to take pride in ownership and improvements to raise the quality of life throughout the County.

The intensive mandated reporting for the Community Development Block Grant (CDBG) functions are contained in this program and require a high level of commitment by the administration. Manatee County is an entitlement community under CDBG. Accurate regulatory compliance procedures are performed in this program and include all aspects of the Integrated Disbursement and Information System (IDIS) and the Disaster Recovery and Grant Reporting (DRGR) system. The compliance procedures are required by the Department of Housing and Urban Development (HUD) in order to fund, track and evaluate programs and services utilizing these Federal funds.

Additional responsibilities of staff in this program include timely reporting of numerous Federal Systems such as Semi Annual Labor Standards, Contract and Subcontract Activity, Minority Business Enterprise/Women's Business (MBE/WBE), financial and performance reporting and the Consolidated Annual Performance & Evaluation Report (CAPER).

Housing Assistance programs are contained in this program, and include all operation, supervision and administration of the State Housing Initiative Partnership (SHIP) Program. The Department oversees concurrent fiscal years of the State Housing Trust Fund and HOME Investment programs. The Home Investment Partnership Fund is the federal element of this program and is provided through the entitlement process of HUD, CDBG, the Emergency Solutions Grant (ESG), and the Residential Construction Mitigation Program (RCMP). Federal reporting carries beyond grant depletion and requires compliance for five years after a grant closeout.

The State of Florida Office of Economic and Demographic Research (EDR) Local Economic Development Incentives Report is developed in this program to report the County's progress regarding Economic Development Programs and activities to the State. This is an annual requirement.

Administration completes all departmental reports to the Board of County Commissioners (BCC) and the County Administrator on the Department's projects, fiscal payments, advisory board administrative functions, reporting and policies and procedures to carry out the business of the Department.

First contact with the public occurs in this unit. Functions of the front lobby, telephone coverage, question response, information and referral, application inquiry, agenda functions, human resource requirements, employee benefits coordination and neighborhood revitalization efforts are also provided in this program.



# Neighborhood Development

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Program/ General Revenue	651,161	807,851	729,343	845,166
Totals:	651,161	807,851	729,343	845,166

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	427,316	432,027	379,633	379,633
Operating	223,845	375,824	349,710	465,533
Capital	0	0	0	0
Totals:	651,161	807,851	729,343	845,166
Budgeted Positions:	8	8	8	8

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
SHIP Program Assistance	10	14	20	20
SHIP Rehabilitation	3	7	6	6
HOME/CDBG Acquisition/Demolition/ Construction Incentives	39	58	155	50
Residential Construction Mitigation Program	0	0	8	8
Affordable Housing Impact Fees	50	12	50	50
Mitigation Assessments	6	2	5	5
CDBG Projects / CDBG Public Services & Code Enforcement	5,330/13,810	5,400/5,112	5,000/2,500	5,000/2,500
Emergency Solution Grant (ESG) # of families served	10	50	50	50

# Economic Development

## **Program Purpose and Description**

The Economic Development program focuses on the role County government plays in establishing a business friendly environment that promotes quality job creation, expansion, and retention of companies within all of Manatee County. The program presents an "At Your Service" approach to cultivate relationships with the business community. The goal of this program crosses all Department and Administration boundaries in an effort to promote economic development. As of December 31, 2014, 60 active projects, either new or retained and expanded, have received Board approval for economic development incentives. 3,758 jobs are projected to be created and retained over the next five year period with an average wage of \$47,778. This is 32% over the 2013 Manatee County average wage. The calculated return on investment to the community over 5-10 years, in direct and indirect jobs, and in wages based on the incentives awarded is expected to be in excess of \$1.9 billion.

The program manages the economic development strategies of the Board of County Commissioners, acts as the liaison to the business community, to the Bradenton Area Economic Development Corporation, and to Port Manatee. The program coordinates all economic development incentive requests from businesses and provides leadership to neighborhood associations, and the Enterprise Zone Development Area (EZDA).

Management serves as lead for the Manatee County economic development team, providing customer service, research and information, site location assistance and rapid response permitting to inquiring companies. Expedited review includes project scoping, and pre-application meetings with the Building and Development Services department and other key departments in county government, based on project scope. The expedited review team includes community partners such as fire districts, Southwest Florida Water Management District (SWFWMD) and the Department of Environmental Protection (DEP). Additionally, staff in the Economic Development program participate in national and international trade missions to attract businesses to the region.

The program provides leadership to the Jobs Now Team, made up of one key person from each county department selected to build the business climate in local government, learn the needs of local businesses, enhance relationships, market the Economic Development Incentive (EDI) program, facilitate the Qualified Targeted Industries (QTI) and Quick Action Closing Fund incentive programs, and administration of the Brownfield grant from the Environmental Protection Agency.

The program has managed the work activities and recent dissolution of the two Community Redevelopment Areas (14th Street West and South County). The program will now serve as the lead for activities within the newly formed Southwest County Improvement District, commonly referred to as SWTIF. On June 3, 2014, the Board approved the dissolution of the two CRAs and designated that remaining fund balances be used to continue existing operational services within the two areas. The SWTIF became effective October 1, 2014, to support projects such as redevelopment, economic development, crime prevention and infrastructure improvements. The two former CRAs are within the boundaries of the SWTIF.

Neighborhood Planning provides support to residents seeking to improve conditions in their neighborhoods and also assists neighborhoods in developing improvement strategies to address their issues and concerns. The Neighborhood Connections program serves close to 3,000 organizations, non-profit agencies, and other organizations/individuals with electronic notification of resources and information. The Neighborhood Mapping project with GIS map services locator has established a map of over 2,700 neighborhoods in Manatee County.

---

# Economic Development

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Program/ General Revenue	1,853,841	2,477,216	3,355,039	3,315,359
Totals:	1,853,841	2,477,216	3,355,039	3,315,359

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	420,269	438,648	623,918	741,478
Operating	1,260,840	2,038,568	2,731,121	2,373,881
Capital	172,732	0	0	200,000
Totals:	1,853,841	2,477,216	3,355,039	3,315,359
Budgeted Positions:	5	6	10	12

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Business Contacts	125	130	133	125
Economic Development Forums	4	6	6	4
Businesses with Expedited Permits	60	57	57	57
First Point Business Customers	100	89	89	89
CRA Board Meetings	8	0	0	0
Other Community Connectors	47	107	108	130
Neighborhood Connections	3,288	3,918	4,310	4,741
Neighborhood/HOA Meetings	51	54	59	64
Participation in Countywide Events	21	12	14	15

# Library Services

## **Program Purpose and Description**

The Manatee County Public Library System program consists of six community information centers (facilities) as well as a virtual library presence. Annually, over 1 million individuals visit the Manatee County Libraries in-person, many for research or entertainment support as well as to attend programs and meetings. Additionally, over 1.2 million customers visit the library's website annually to borrow eBooks, eAudio and streaming video as well as use online journals and a myriad of virtual resources. The variety of information formats (both print and electronic) facilitates greater use as well as ease of access by our community. Statistics show that locally one out of every three homes do not have Internet access, so the libraries have become the gap filler, providing computers and Internet access in particular for social services and job searching.

The library research support team responds to more than 300,000 questions in-person, via email, as well as the on-line Ask-A-Librarian Statewide service. In addition, the research librarians provide instruction on electronic resources including video collections, financial, education, and language virtual tools. Digital archival photographs, interlibrary loan service and Federal documents are also available. The youth services team, serving birth to age eighteen, coordinates regular and special event programming, outreach to schools and Head Start programs, storytelling, creative development, family literacy and homework support, parental resources, and library use instruction. Program examples include the annual Mana Con comic convention and the Recycled Fashion Show which draw large attendance and encourage creativity. The Manatee Library has earned the Betty Davis Miller Youth Services Award from the Florida Library Association.

The library program offers a multitude of resource material formats that include print, electronic, and audio visual. Special collections include genealogy, young adult, large print, micro-materials, the Eaton and Florida local history collection, and foreign languages.

The library program participates in the community through events such as the farmer's market, Snooty's birthday, health fairs, and Riverwalk programs, along with Little Free Libraries, Nook deposit collections, and onsite training. Technology support in the form of one-on-one training, computer classes, and technology drop in tables is offered wherever needed. Computer classes are taught in Spanish as well as in English. Service to our Hispanic population earned the 2014 FLA Maria Chavez Hernandez Libraries Change People's Lives Award.

Manatee Libraries work in partnership with community groups such as Career Source Suncoast. The library is a part of the Tampa Bay Library Consortium which provides continuing education and coordinates reciprocal borrowing among the regional libraries. The library program receives additional support from the Library Board of Trustees, the six location based Friends of the Library, the Library Foundation and volunteers who provide over 25,000 hours of service each year. The Manatee Library has earned the Innovative Library of the Year Award from the Florida Library Association. In January of 2015, the Library Foundation held their annual Author event hosting the author Stephen King who spoke to a sold out crowd (380) at the downtown Players Theatre. They raised over \$100,000 from the event and used the funds to partner with the County (\$150,000) to purchase the new Integrated Library System (ILS) software.

The recent Chiller renovations at the Central Library created an opportunity for additional enhancements to the facility working through the Property Management Department. Also a temporary Library Annex was opened. Upon completion of renovations, enhanced WIFI, Youth and Adult areas, attention to increased learning environments and upgrades to the fire alarm and camera system will be completed within this decision unit.

---

# Library Services

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	24,927	15,000	15,000	15,000
Fines & Forfeitures	128,212	145,000	145,000	145,000
Grants	168,268	0	0	0
Program/ General Revenue	5,899,596	6,334,204	6,629,126	6,592,787
<b>Totals:</b>	<b>6,221,003</b>	<b>6,494,204</b>	<b>6,789,126</b>	<b>6,752,787</b>

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	3,253,268	3,267,014	3,100,957	3,100,957
Operating	2,967,735	3,227,190	3,665,924	3,651,830
Capital	0	0	22,245	0
<b>Totals:</b>	<b>6,221,003</b>	<b>6,494,204</b>	<b>6,789,126</b>	<b>6,752,787</b>

Budgeted Positions:	62	64	63	63
---------------------	----	----	----	----

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Meetings/Programs Attended	45,000	55,000	65,000	70,000
Reference Questions Answered	400,000	375,000	425,000	450,000
Circulation - Traditional	1,250,000	1,200,000	1,300,000	1,500,000
Circulation - Technology	1,500,000	2,400,000	3,000,000	3,500,000
Circulation - In Library Use	250,000	200,000	250,000	300,000
Public Computer Section	350,000	380,000	425,000	470,000
Job & Social Service Computer Sessions	12,000	10,000	15,000	18,000

# Grants - Neighborhood Services

## Program Purpose and Description

Prior year actuals are reflected below. Amounts for recommended, proposed or adopted columns are shown at zero, as grants are not budgeted until received and accepted during the fiscal year.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Grants	852,446	0	0	0
Totals:	852,446	0	0	0

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	373,332	0	0	0
Operating	479,114	0	0	0
Capital	0	0	0	0
Totals:	852,446	0	0	0
Budgeted Positions:	6	6	5	5

# Parks & Natural Resources

The Parks & Natural Resources Department has three programs - Resource Management, Environmental Protection & Mining Regulation, and Recreation Programs.

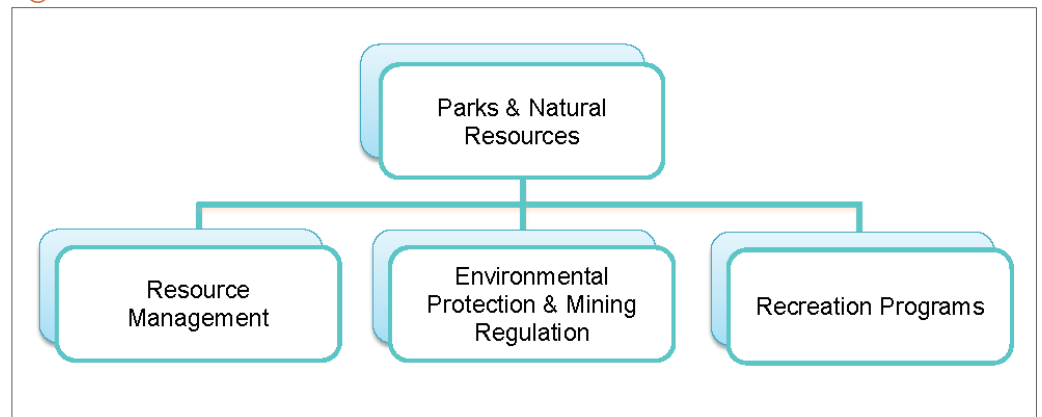
The Resource Management program is responsible for restoring and maintaining over 30,000 acres of county conservation preserve lands and coastal resources, and is responsible for environmental land acquisitions and land restoration including passive recreational development and maintenance of boat ramps, artificial reefs and waterways, aids to navigation and abandoned vessel removal. It is also responsible for maintaining a diverse offering of educational and volunteer programs within Manatee County's conservation properties.

The Environmental Protection & Mining Regulation program protects surface water by managing Manatee County's State/Federal Management and Storage of Surface Waters Permit (MS4) and groundwater through the Small Quantity Hazardous Waste Generator (SQG) and Water Well Construction Permitting activities and enforces the Manatee County Fertilizer Ordinance. It also administers the county's Phosphate Mining and Reclamation Code, providing regulatory oversight on major earthmoving projects with a primary focus on phosphate mining and shell pit operations.

The Recreation program provides opportunities for Manatee County residents and visitors to improve their lives by providing quality, safe and beautiful parks. It supervises, coordinates and implements county recreational programs at over 40 parks and facilities to ensure quality and safety for over 500,000 participants annually. There are two eighteen hole golf courses (Manatee County Golf Course and Buffalo Creek Golf Course) owned by Manatee County and operated by Pope Golf, LLC. They offer year-round play with clubhouse and pro shop facilities.

## Organizational Structure

The Parks & Natural Resources department is also responsible for beach renourishment projects on Anna Maria Island, the county's Federal legislative program, the West Coast Inland Navigation District (WCIND) program, and Restore Act.



**Sources of Funds**

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	2,351,580	2,199,462	2,599,462	2,567,012
Gen Fund/General Revenue	2,184,785	2,206,131	1,894,779	1,824,674
Phosphate Severance Tax	598,847	880,355	912,902	958,912
Program/ General Revenue	95,770	200,000	150,000	150,000
Tourist Development Tax	440,911	475,000	429,149	429,149
Utilities System Charges	1,463,988	1,427,109	1,607,191	1,554,659
Totals:	7,135,881	7,388,057	7,593,483	7,484,406

**Uses of Funds**

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Natural Resources	3,290,902	3,506,450	3,397,673	3,462,197
Environmental Protection & Mining Regulation	1,322,244	1,269,769	1,500,556	1,392,524
Recreation Programs	2,522,735	2,611,838	2,695,254	2,629,685
Totals:	7,135,881	7,388,057	7,593,483	7,484,406
Budgeted Positions:	33	59	61	61



# Natural Resources

## Program Purpose and Description

The Natural Resources program was established to conserve and protect natural resources under ownership or management of Manatee County. The Natural Resources program includes two operating areas covering resource management and education/volunteer programming.

Natural Resources was established to conserve and protect the natural resources of Manatee County. The program manages and maintains over 30,000 acres contained in 16 public preserves in the county. Natural Resources' priority is the conservation of the natural and cultural resources, while maintaining and restoring the ecological integrity of the historic native ecosystems. Water resource protection is a primary factor in land management and land use decisions. The staff of the Parks & Natural Resources department is continually working to restore or enhance disturbed and degraded areas of our county conservation lands to their native condition by using natural processes of prescribed fire burns in combination with mechanical cutting and clearing. Invasive, non-native plant species which negatively alter natural plant communities are removed by select application of herbicide. The Natural Resources program endeavors to provide excellent visitor experiences and access to these beautiful natural areas by maintaining all facilities and trails for passive recreational use.

This program also maintains the Marine Resources division, which is tasked with such responsibilities as design, repair and maintenance of the waterside components of county boat ramp facilities, inspection and repair/replacement of county owned aids to navigation, channel markers, as well as boating safety and manatee protection zones, investigation and removal of abandoned vessels, and deployment and maintenance of artificial reefs throughout county waters. Program staff work extensively with state and local regulatory and law enforcement personnel regarding issues involving county waters.

The Education/Volunteer program is responsible for maintaining a diverse offering of programs within Manatee County's conservation properties. Programs offered include hands-on environmental education opportunities and passive outdoor recreational activities designed to accommodate participants from pre-school age to senior citizens using the preserves as "nature's classrooms". Many activities are also supported by a volunteer network of over 2,000 individuals.

Anna Maria Island contains nine miles of sandy beach coastline which provides citizens abundant recreational activities while at the same time serves as a buffer to lessen the damages to private property, emergency evacuation routes and public property. Over time, these beaches require renourishment due to coastal storms and natural erosion which displace the sand. This renourishment effort is managed by this department by participating with the State of Florida and the federal government through cost sharing.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	84,805	45,000	84,500	84,500
Gen Fund/General Revenue	1,472,944	1,287,423	1,198,989	1,214,490
Program/ General Revenue	95,770	200,000	150,000	150,000
Phosphate Severance Tax	218,552	550,667	528,590	574,171
Tourist Development Tax	440,911	475,000	429,149	429,149
Utilities System Charges	977,920	948,360	1,006,445	1,009,887
Totals:	3,290,902	3,506,450	3,397,673	3,462,197

# Natural Resources

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	1,756,188	1,767,561	1,765,149	1,765,157
Operating	1,511,523	1,738,889	1,632,524	1,697,040
Capital	23,191	0	0	0
Totals:	3,290,902	3,506,450	3,397,673	3,462,197
Budgeted Positions:	21	29	29	29

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Visitors to County Preserves	1,175,000	1,190,000	1,195,000	1,185,000
Acres of Controlled Burns	5,000	5,000	5,000	5,000
Volunteer Hours - Preserves	7,500	8,000	8,000	8,000
Tagged Vessels	15	15	20	20
Vessels Removed	20	20	24	24
Outreach Events - Educational	15	15	12	12
Outreach Events - # of Attendees	5,000	5,000	4,000	4,000
Public Programs	150	150	150	150
Public Programs - # of Attendees	2,500	3,000	3,000	3,000

# Environmental Protection & Mining Regulation

## Program Purpose and Description

The Environmental Protection program protects our streams, rivers and bays through the implementation of numerous programs by regulating the land application of domestic wastewater residuals (the semi-solid by-product of the sewage treatment process), maintaining the county's compliance with its state issued National Pollutant Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) permit which ensures our stormwater systems carry the cleanest water possible, reviewing proposed developments for their water quality impacts and collecting and analyzing water samples and implementing management plans in support of numerous local, regional, state and federal water quality programs, including three National Estuary Programs and the USEPA Clean Water Act Program - Total Maximum Daily Loads (TMDL). Water resource data collected and evaluated by the department are used to develop watershed management strategies to ensure compliance with environmental regulations and provide the citizens with healthy, productive water bodies.

This program protects groundwater resources through Pollutant Storage Tanks (PST), Small Quantity Hazardous Waste Generators (SQG) and Water Well Construction Permitting activities. PST activities ensure that petroleum storage tanks (such as at gas stations) are properly constructed, installed, maintained and where necessary, removed in order to reduce the incidence of leaks or spills. SQG staff routinely inspect small businesses (such as vehicle repair shops) where small quantities of hazardous wastes are generated to make sure these materials are handled and disposed of safely, thereby reducing environmental impacts and the risks of adverse health, safety and welfare conditions. The Water Well Construction Permitting activities provide groundwater protection by ensuring the proper installation, maintenance and abandonment of water wells and that the work is done only by licensed contractors and well-informed property owners. This oversight is critical to making clean water available to the consumer by protecting groundwater supplies from contamination caused by improper well drilling practices. This program also enforces the county fertilizer ordinance. Training and certification are provided to local landscapers on the proper use of fertilizers to reduce the potential nutrient-laden runoff into Manatee County waterways.

The Mining Regulation program administers the county's Phosphate Mining and Reclamation Code and provides oversight on major earthmoving projects with a primary focus on phosphate mining and shell pit, or borrow pit operations. The Phosphate Mining Code provides that mining activities are carried out in the most environmentally sensitive way possible and that reclamation restores the post-mining landscape to productive, beneficial use.

Additionally, the Environmental Protection program assists other county departments by providing monitoring services for wetland mitigation sites, evaluating compliance of regulated and non-regulated petroleum storage systems and providing assistance in developing and reviewing environmental site assessments.

# Environmental Protection & Mining Regulation

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	82,375	84,182	86,182	86,182
Gen Fund/General Revenue	373,506	377,150	429,316	376,829
Phosphate Severance Tax	380,295	329,688	384,312	384,741
Utilities System Charges	486,068	478,749	600,746	544,772
<b>Totals:</b>	<b>1,322,244</b>	<b>1,269,769</b>	<b>1,500,556</b>	<b>1,392,524</b>

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	935,764	861,144	930,417	930,411
Operating	358,774	383,025	491,297	437,067
Capital	27,706	25,600	78,842	25,046
<b>Totals:</b>	<b>1,322,244</b>	<b>1,269,769</b>	<b>1,500,556</b>	<b>1,392,524</b>

Budgeted Positions:	12	12	12	12
---------------------	----	----	----	----

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Pollutant Storage Tank Compliance	156	150	190	190
Well Permits	410	425	485	510
Laboratory Analyses	19,000	19,000	13,000	13,000
Non-Mining Mitigation Inspections	64	64	64	64
Air Quality Observations	26,280	26,280	26,280	26,280
Mining - Official Visits	96	108	106	106
Mining - Aerial Inspections	4	4	4	4
Mining - New Permits	4	2	3	1

# Recreation Programs

## Program Purpose and Description

The Recreation Division is responsible for all county park playgrounds, programs and activities, including the operation of the G.T. Bray Recreation Center. This 50,000 square foot recreational complex includes a gym, aquatics facility, tennis center, fitness center, child watch, teen/game room, tennis and racquetball courts, a 50 meter pool, dive well, splash ground and kiddie pool. It also houses multipurpose rooms for youth programs, exercise and fitness classes, personal training sessions, rentals for birthday parties, social gatherings, a catering prep area and Wi-Fi. Front desk staff is responsible for processing payments for all programs and services offered, racquet repairs and stringing services, and maintaining the clay tennis courts three times per day. Staff also coordinate all county park and preserve pavilion rentals.

Recreation athletic staff is responsible for the Youth Camp Program, which includes the Summer Blast Camp, Teen Camp and specialty camps that provide participants with a variety of supervised recreational activities and field trips. Athletics staff also coordinate with youth and adult sports organizations serving 1,000 plus teams on over 70 athletic fields. The aquatic staff manages three pool facilities at G.T. Bray, East Bradenton and John H. Marble Parks, and two splash grounds at Pride and Lincoln Park, which offer swim lessons and lifeguard training. Manatee County also partners with Sarasota County to offer the Gulf Coast Senior Games offering 20 plus sporting events to seniors ages 50 and above.

In August 2011, a franchise license agreement was signed with Pope Golf, LLC., to operate and maintain the Manatee County Golf Course and Buffalo Creek Golf Course. Both golf courses are regulation par 72 courses and operate as daily fee golf courses open for play to the general public with discounted rates for Manatee County residents. Franchise revenues are paid to the county based on a percentage of gross revenues.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	2,184,400	2,070,280	2,428,780	2,396,330
Gen Fund/General Revenue	338,335	541,558	266,474	233,355
<b>Totals:</b>	<b>2,522,735</b>	<b>2,611,838</b>	<b>2,695,254</b>	<b>2,629,685</b>

# Recreation Programs

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	1,042,231	1,047,286	1,212,624	1,212,624
Operating	1,129,476	1,549,552	1,400,630	1,417,061
Capital	351,028	15,000	82,000	0
Totals:	2,522,735	2,611,838	2,695,254	2,629,685

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Tennis Clay Court Participants	20,100	20,100	20,200	20,200
Special Event Participants	3,200	3,200	3,200	3,200
Pavilion/Facility Rentals	1,500	1,500	1,500	1,500
Summer Camp Participants	12,500	12,500	13,000	13,000
Athletic Program Participants	425,000	430,000	430,000	430,000
Swim Lesson/Pool Rental Participants	3,700	3,700	3,700	4,070
Racquet Center Rental (Hours)	4,200	4,200	4,200	4,200
Field Rentals	11,250	11,250	11,250	11,250
Athletic Tournaments	47	50	50	51

# Property Management

The Property Management department consists of seven programs: Building Management, Construction Services, Property Acquisition, Survey, Records, Grounds Maintenance, and Replacement and Renewal Projects. All programs are supported by the Administration and Fiscal Services division, located in the Building Management program.

Building Management maintains and manages county facilities, providing electrical, air conditioning, plumbing and maintenance services.

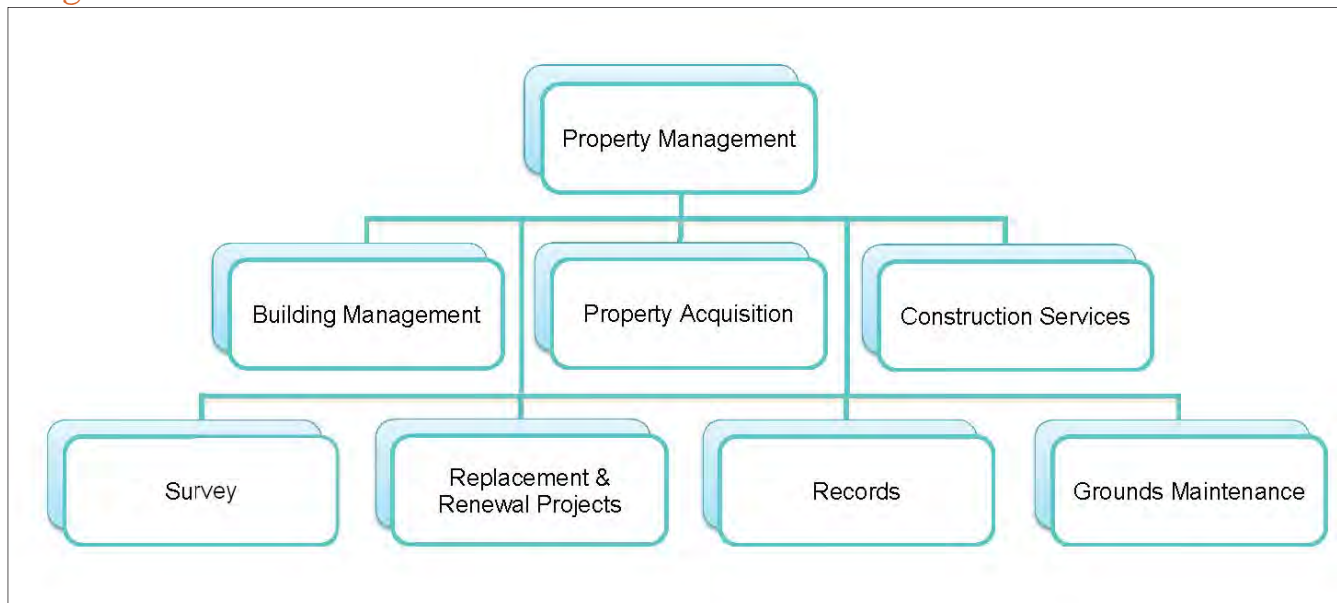
Construction Services completes minor construction and renovation projects and provides vertical construction management resources for county owned facilities.

Property Acquisition manages land purchases, easements, land exchanges, leases, vacations and acquisition of property for capital improvement road projects for all county needs.

Survey provides survey services for all county departments and ensures compliance with state and county rules and regulations for recorded plats.

Records oversees the management of all paper and electronic records created by the county and provides mail/courier services for the county and constitutional officers together with in-house centralized scanning, copying and printing services for all county departments.

## Organizational Structure



Grounds Maintenance provides maintenance to over 50 parks and over 40 non-park areas, beach facilities, Board of County Commissioner and Constitutional Officers' facilities, and monitors landscaping and general grounds maintenance.

Replacement and Renewal projects (R&R) are one-time, non-recurring projects to maintain, enhance or rehabilitate county facilities.

**Sources of Funds**

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Beach Erosion Fund	134,037	117,314	33,095	33,095
Charges for Services	1,333,329	1,424,985	1,508,865	1,508,865
Gen Fund/General Revenue	16,035,684	14,648,149	15,296,683	15,294,863
Program/ General Revenue	763,714	707,831	779,084	779,385
Tourist Development Tax	0	40,000	287,756	287,756
Utilities System Charges	135,341	177,343	184,779	185,203
Totals:	18,402,105	17,115,622	18,090,262	18,089,167

**Uses of Funds**

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Building Management	7,062,281	6,721,829	7,150,485	7,157,001
Property Acquisition	421,171	371,734	371,030	371,024
Construction Services	1,509,473	1,621,560	1,612,318	1,616,319
Survey	477,884	513,440	592,833	593,564
Replacement and Renewal Projects	2,611,868	1,105,000	2,115,700	2,115,700
Records	733,623	752,380	800,480	754,736
Grounds Maintenance	5,585,805	6,029,679	5,447,416	5,480,823
Totals:	18,402,105	17,115,622	18,090,262	18,089,167
Budgeted Positions:	107	175	175	175



# Building Management

## Program Purpose and Description

The Building Management program manages and maintains county facilities, with the exception of all Utility Department buildings, in order to provide a safe and functional environment for county residents and employees by providing cost effective maintenance of air conditioning, electrical and plumbing systems, pest control, painting, janitorial services and life safety concerns, to include but not limited to, security access repairs and programming, video system installation and maintenance services and audio visual equipment maintenance services. This program also oversees the county's responsibility, as mandated by state legislature, to provide accommodations for other constitutional officers, to include Guardian Ad Litem.

Building Management monitors the condition of assigned county facilities and develops and manages renewal and replacement projects. Additionally, indoor air quality of leased and owned facilities is monitored under this program. This monitoring is performed in accordance with established testing protocols and the correction of deficiencies, if any, is then managed under this program.

Building Management is also responsible for maintaining county parking facilities. Additionally, Building Management reviews and recommends options to operate county buildings in a more energy efficient manner, monitors the utilization of existing office space, and recommends and implements various energy conservation measures.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	569,527	869,985	813,865	813,865
Gen Fund/General Revenue	6,492,754	5,851,844	6,336,620	6,343,136
<b>Totals:</b>	<b>7,062,281</b>	<b>6,721,829</b>	<b>7,150,485</b>	<b>7,157,001</b>

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	3,351,323	3,177,408	3,416,692	3,416,692
Operating	3,669,167	3,544,421	3,733,793	3,740,309
Capital	41,791	0	0	0
<b>Totals:</b>	<b>7,062,281</b>	<b>6,721,829</b>	<b>7,150,485</b>	<b>7,157,001</b>
<b>Budgeted Positions:</b>	<b>62</b>	<b>65</b>	<b>67</b>	<b>67</b>

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Square Feet Maintained (Millions)	2.05	2.05	2.09	2.09
Square Feet Per Staffing Level	36,707	36,850	37,321	37,321
Work Completed Successfully	98%	98%	98%	98%
Electric Usage in 4 Main Buildings (Millions of Kilowatts)	11,500	11,475	8,500	8,500
Recycling Programs Initiated	1	2	1	1

# Property Acquisition

## Program Purpose and Description

The Property Acquisition program manages the acquisition and disposal of real property for the county. The program manages property purchases required by the county for capital improvement projects and the purchase of any property the county may need for its general operation and as may be required for compliance with provisions of the Land Development Code. In addition, this department disposes of surplus properties that no longer serve a purpose to the county.

The Property Acquisition program negotiates with property owners, reviews and/or prepares title reports, title insurance binders, appraisal reports, conveyance instruments and resolutions, legal descriptions, right-of-way maps, construction drawings, surveys and sketches. Property is acquired in fee simple and easement interests through donation, purchase acquisition, and if necessary, eminent domain.

The Property Acquisition program administers vacation requests related to subdivisions of record, easements and road right-of-way which have been dedicated for public purpose.

The Property Acquisition program maintains a detailed database of all real and improved property owned by the county. The program undertakes research related to and administers the disposition of surplus county owned real and improved property. The program facilitates the process and utilizes Requests for Proposal, Invitation to Negotiate and Public Notices to dispose of the surplus property.

This program also has the responsibility of negotiating and maintaining lease agreements for use of county real property or for county space needs in non-county buildings. This includes administering existing county lease agreements to ensure compliance with all lease provisions.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Program/ General Revenue	421,171	371,734	371,030	371,024
Totals:	421,171	371,734	371,030	371,024
<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	344,955	332,264	337,661	337,655
Operating	76,216	39,470	33,369	33,369
Capital	0	0	0	0
Totals:	421,171	371,734	371,030	371,024
Budgeted Positions:	7	5	5	5
<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Total Parcels Acquired	100	100	50	50
Vacations/Exchanges	10	15	40	40

# Construction Services

## Program Purpose and Description

The Construction Services program is responsible for all vertical construction undertaken by the county. The program provides both project and construction management resources for the renewal of county owned facilities, to increase efficiency or extend the useful life of such facilities. The Construction Services program provides services in the planning, design, development and construction of new county structures. Responsibilities include working with other county departments and consultants to ensure that projects are designed and implemented according to each department's request and public need. Additionally, this program has the responsibility of managing the construction projects of all county departments except for those in the Public Works and Utilities departments.

This program is responsible for the planning and design of renovation projects in county owned structures, and provides the manpower for completion. With larger projects, the program oversees contracted engineering, drafting and general construction services necessary to complete projects. The program provides the resources to complete field inspections of these projects to assure compliance with applicable county standards, plans and specifications. The managing of these construction projects includes coordinating and prioritizing all submissions by county departments and constitutional offices, preparation of the project control sheets to establish project budgets and funding sources, and monitoring of project expenditures.

The program also includes a structural maintenance and repair team responsible for proactive maintenance and repair on county facilities in parks, beaches and constitutional offices.

The Construction Services program periodically performs building inventory inspections to ensure county owned and leased facilities are safe, efficient and functional, in accordance with established inspection protocols.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	390,469	250,000	350,000	350,000
Gen Fund/General Revenue	1,119,004	1,371,560	1,262,318	1,266,319
Totals:	1,509,473	1,621,560	1,612,318	1,616,319

# Construction Services

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	1,256,087	1,203,887	1,277,196	1,277,196
Operating	250,037	417,673	335,122	339,123
Capital	3,349	0	0	0
Totals:	1,509,473	1,621,560	1,612,318	1,616,319

Budgeted Positions:	22	20	21	21
---------------------	----	----	----	----

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
# of Capital Improvement Projects Supported	20	20	15	15
# of Replacement/Renewal Projects Supported	21	21	20	20
% of Construction Costs Within 5% of Budget	95%	95%	90%	90%
% of Projects Completed Within 30 Days of Approved Schedule	95%	95%	95%	95%

# Survey

## **Program Purpose and Description**

The Survey program serves the citizens of Manatee County and the various county departments by providing land surveying services in compliance with Chapter 5J-17 of the Florida Administrative Code pursuant to FS Chapter 472. An example of such assistance would be assisting the Geographic Information Systems (GIS) division in accurately fitting parcels into the overall "fabric" of their data. By incorporating technology like Global Positioning Systems, a digital level, and a robotic total station with laser scanning capabilities, the Survey program has improved its efficiency and accuracy.

FS 177.081(1) requires all Subdivision Plats must be reviewed by a Professional Surveyor and Mapper (PSM) prior to recording. The Survey program can reduce the cost of plat review by providing this service in-house. By way of reference, in fiscal year 2007 the county spent approximately \$200,000 to have outside consultants assist with review of subdivision plats. In average development conditions, reduced staffing would necessitate some plats to be reviewed by outside consultants or would delay the completion of the review. The Survey program also reviews descriptions and sketches prepared by PSM's for easement or right-of-way dedications prior to recording in the public records. The review of these documents helps insure they meet the requirements of Florida Administrative Code 5J-17.052(5) and survey related matter of concert to the County. Beyond statutory requirements, the Survey program additionally assists with the review of surveys and construction plans from other departments in the County. The Survey program also provides assistance to the County Attorney's Office in matters related to land surveying.

At current staffing levels, the Survey program performs some surveys for county projects (approximately 12% of all county projects) and assists with the preparation of work assignments providing oversight and basic review of the information supplied by outside professional surveyors. As a semi-official repository of survey data, the Survey program is working with the Records program to accumulate and organize survey records partnering with private surveyors and providing assistance to the general public with both horizontal and vertical data.

To help the public more fully understand its flood risks and try to help reduce the cost of flood insurance, the Survey program has established and maintained a network of high precision, highly stable benchmarks throughout the county. Presently, about 75% of the proposed benchmarks have been set. Completion of the project has been delayed since matching cooperative funding from SWFWMD is no longer available.

To assist the public with matters regarding the location of boundary lines, the survey division will be transitioning in 2017 from establishing vertical control to the recovery of Public Land Corners. These monuments are vitally important to the orderly planning, management, use, conservation, and public enjoyment of Florida's natural resources (FS 177.502).

# Survey

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Program/ General Revenue	342,543	336,097	408,054	408,361
Utilities System Charges	135,341	177,343	184,779	185,203
Totals:	477,884	513,440	592,833	593,564

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	385,747	383,313	382,363	382,362
Operating	92,137	130,127	210,470	211,202
Capital	0	0	0	0
Totals:	477,884	513,440	592,833	593,564
Budgeted Positions:	6	6	6	6

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Surveys/Drawings	25/12	25/12	20/15	20/15
% Completed On Schedule	100%	100%	100%	100%
Plat Reviews	50	50	90	90
% Completed On Schedule	100%	100%	100%	100%
Design Reviews	130	130	100	100
% Completed On Schedule	95%	95%	95%	95%
Description/Sketch Review	90	90	100	100
% Completed On Schedule	100%	100%	100%	100%

# Replacement & Renewal Projects

## Program Purpose and Description

Replacement and Renewal projects (R&R) are one-time, non-recurring projects to maintain, enhance or rehabilitate county facilities.

Property Management receives a budgetary allotment for these projects, and highest priority projects are completed as funding allows. Property Management and/or County Administration management may modify the proposed list of projects from time to time by adding or deleting from the list as a result of higher priority projects arising during the fiscal year.

There are three different categories within this program; Property Management facilities, Property Management grounds, and Parks and Recreation. The facilities budget is allocated toward the R&R of all county facilities. The grounds R&R budget is for various park facilities and other structures, and Parks and Natural Resources manages the budget for playgrounds and park R&R.

An annual amount of \$200,000 is carried forward with a budget amendment to this decision unit for MCDF detention pods.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Gen Fund/General Revenue	2,611,868	1,105,000	2,115,700	2,115,700
Totals:	2,611,868	1,105,000	2,115,700	2,115,700

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	0	0	0	0
Operating	2,226,852	1,105,000	1,665,700	1,665,700
Capital	385,016	0	450,000	450,000
Totals:	2,611,868	1,105,000	2,115,700	2,115,700
Budgeted Positions:	0	0	0	0

# Records

## Program Purpose and Description

The Records Division program is organized into three sections; records management, mail/courier services, and in-house scanning and copying services.

Records management oversees the management of all paper and electronic records created by the county; to include maintenance, retention, preservation, reproduction, and destruction as mandated by Florida State Statute. Included in this section is providing access to county records to both internal and external customers as mandated by the Florida Public Records Act. Per the Sunshine Law staff responds to request for Public Records coordinating the response for all County Departments, by phone, email, in writing and in person. Staff spends time with customers on the phone and at the counter answering questions and providing copies of requested documents. The Records Division processes all new files generated by the Building and Development Services department, including researching, retrieval, scanning, and indexing of documents in to the OnBase system.

The Mail/Courier section processes mail for the county and constitutional officers. This section provides mail/courier services facilitating mail pickup and delivery to all county departments at both internal and external locations throughout the county. The Mail/Courier section sorts and delivers incoming mail, interoffice mail, outgoing mail and unscheduled special mass mailings. Quality controls ensure the accurate processing of outgoing mail to the U.S. Post Office and other independent carriers. Automated mail inserting services are provided for the mailing of form letters and informational inserts. Bulk mailing services are available for all county and Constitutional Officers.

The final section provides in-house centralized scanning, copying, and printing services for all county departments.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	373,333	305,000	345,000	345,000
Gen Fund/General Revenue	360,290	447,380	455,480	409,736
<b>Totals:</b>	<b>733,623</b>	<b>752,380</b>	<b>800,480</b>	<b>754,736</b>



# Records

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	559,249	531,121	527,377	527,377
Operating	172,937	196,759	273,103	227,359
Capital	1,437	24,500	0	0
Totals:	733,623	752,380	800,480	754,736
Budgeted Positions:	10	11	10	10

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Customer Service - Files Processed	25,600	29,500	32,450	35,695
Customer Service - Revenue	\$11,000	\$12,000	\$13,200	\$14,520
Copy Center - Total Prints	1,570,000	1,648,000	1,730,400	1,816,920
Copy Center - Revenue	\$117,000	\$123,000	\$129,150	\$135,607
Courier/Mailroom - Pieces	302,519	347,000	363,023	399,325
Courier/Mailroom - Postage Amount	\$513,000	\$597,000	\$716,400	\$752,220
Records Center - Boxes In	2,500	2,600	2,860	3,146
Records Center - Boxes Out	1,300	1,500	1,650	1,815
OnBase Statistics - Scanned Documents	776,000	931,000	1,024,100	1,126,510

# Grounds Maintenance

## Program Purpose and Description

Grounds Maintenance provides maintenance to over 50 parks and over 40 non-park areas, beach facilities, Board of County Commissioner and Constitutional Officers' facilities, and monitors landscaping and general grounds maintenance.

The Grounds Maintenance program is responsible for maintaining all park and beach water fountains, site furniture, athletic field lighting, tennis, basketball and racquetball courts, and fencing and landscaping for parks and non-park facilities. Grounds Maintenance is also responsible for the day to day routine repairs to park and beach restrooms, pavilions, fencing, concession stands, and dugouts.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Beach Erosion Fund	134,037	117,314	33,095	33,095
Gen Fund/General Revenue	5,451,768	5,872,365	5,126,565	5,159,972
Tourist Development Tax	0	40,000	287,756	287,756
<b>Totals:</b>	<b>5,585,805</b>	<b>6,029,679</b>	<b>5,447,416</b>	<b>5,480,823</b>

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	2,964,318	2,955,037	2,957,668	2,957,668
Operating	2,482,794	2,842,942	2,489,748	2,523,155
Capital	138,693	231,700	0	0
<b>Totals:</b>	<b>5,585,805</b>	<b>6,029,679</b>	<b>5,447,416</b>	<b>5,480,823</b>
<b>Budgeted Positions:</b>	<b>0</b>	<b>68</b>	<b>66</b>	<b>66</b>

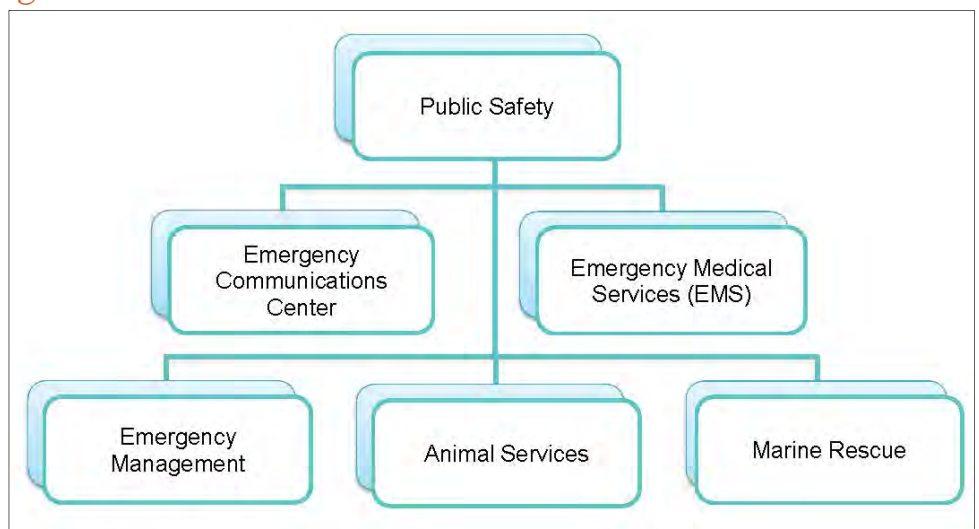
# Public Safety

The Public Safety department consists of five programs, each serving a special purpose or function to ensure the safety of the citizens of Manatee County and to preserve or enhance quality of life in the county. The Public Safety department works daily with citizens, elected officials, and many other agencies, including fire and law enforcement agencies, to achieve their goals. All Public Safety programs respond directly to the needs of the citizens of Manatee County, for emergencies as well as routine community services. The employees providing these services are dedicated to serving the county and its residents with excellence and professionalism.

Emergency Management provides communitywide pre and post incident planning for response, recovery and mitigation of man-made and natural disasters such as hurricanes, floods, community health related issues and terrorism.

Each year, Emergency Medical Services answers over 40,000 911 calls for service providing basic and advanced life support services for ill or injured patients, including transportation to the hospital. EMS billing is part of this program, combining field operations with the business side of the division.

## Organizational Structure



The Emergency Communications Center (ECC) provides 911 call center and emergency medical, fire, and law enforcement dispatch protocols. The ECC program includes Public

Safety Information Technology (IT) which provides information technology services for the Public Safety department's unique technology systems such as the computer-aided dispatch (CAD) system. Switchboard operations for county government are also part of the ECC program which answers and disseminates approximately 14,000 calls per month for all county departments and constitutional offices.

Marine Rescue provides beach lifeguard and emergency medical technician services on the county beaches and responds to the scenes of medical emergencies and drowning incidents along the coastal waterways Manatee County.

The Animal Services program provides animal control services countywide and animal adoption services from both the Palmetto facility and downtown Bradenton adoption center.

**Sources of Funds**

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
911 Surcharge	1,443,172	1,176,683	1,405,459	1,358,241
Charges for Services	9,538,480	10,300,000	10,300,000	10,600,000
Gen Fund/General Revenue	9,330,356	10,408,373	12,052,151	11,417,127
Grants	239,454	0	0	0
<b>Totals:</b>	<b>20,551,462</b>	<b>21,885,056</b>	<b>23,757,610</b>	<b>23,375,368</b>

**Uses of Funds**

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Animal Services	1,710,193	1,901,840	2,211,796	2,225,325
Emergency Communications Center	3,786,362	4,292,661	4,315,035	4,262,549
Emergency Medical Services (EMS)	13,559,376	14,417,040	15,751,344	15,405,554
Emergency Management	512,924	514,843	579,811	577,982
Marine Rescue	743,153	758,672	899,624	903,958
Grants - Public Safety	239,454	0	0	0
<b>Totals:</b>	<b>20,551,462</b>	<b>21,885,056</b>	<b>23,757,610</b>	<b>23,375,368</b>

<b>Budgeted Positions:</b>	<b>208</b>	<b>217</b>	<b>252</b>	<b>252</b>
----------------------------	------------	------------	------------	------------

# Animal Services

## Program Purpose and Description

The Animal Services program implements and enforces Manatee County Animal Ordinance 12-10; providing for the redemption and adoption of dogs and cats, investigation of animal cruelty, dangerous dogs and animal nuisance complaints, impoundment of dogs and cats running loose, and the care of sick and injured animals. Animal Services works closely with many animal welfare organizations and is striving to develop a no-kill community with the support of all animal welfare organizations and the citizens of Manatee County.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Gen Fund/General Revenue	1,710,193	1,901,840	2,211,796	2,225,325
<b>Totals:</b>	<b>1,710,193</b>	<b>1,901,840</b>	<b>2,211,796</b>	<b>2,225,325</b>

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	1,102,174	1,096,662	1,165,058	1,165,058
Operating	608,019	805,178	1,046,738	1,060,267
Capital	0	0	0	0
<b>Totals:</b>	<b>1,710,193</b>	<b>1,901,840</b>	<b>2,211,796</b>	<b>2,225,325</b>
<b>Budgeted Positions:</b>	<b>0</b>	<b>0</b>	<b>26</b>	<b>26</b>

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Calls for Service Response	11,017	10,500	10,500	10,500
Animals Adopted/Reclaimed/Transferred	3,815	3,700	3,700	3,700
Animals Impounded	4,596	4,400	4,400	4,400
Animals Euthanized	715	575	575	575
Animal Save Rate	90%	90%	90%	90%

# Emergency Communications Center

## Program Purpose and Description

The Emergency Communications Center (ECC) provides 911 services, radio and data communications to all of the county public safety agencies operating in Manatee County. These agencies missions encompass a variety of crucial emergency support functions including medical and fire emergency, law enforcement actions and hazardous materials incidents. The process begins with the receipt of 911 call. A series of key questions, pre-arrival instructions and dispatch priorities are used to triage and dispatch Fire and/or EMS units. Law enforcement calls for the Manatee County Sheriffs Office is processed using Intergraph CAD System (CAD) and transferring only in progress calls. All other law enforcement calls are transferred directly to the appropriate law enforcement agency. For incidents involving Fire and/or EMS, the activities are monitored until the culmination of the call. The ECC also maintains the Backup Emergency Communications Center (BUECC), which houses both the Manatee Sheriff's Office and ECC personnel during contingency operations.

The ECC program contains the Manatee County switchboard program whose operators routinely process up to 14,000 calls per month during business hours for multiple internal county departments and constitutional offices. Switchboard employees also greet and assist visitors at the County Administration Building.

The ECC program includes ECC Information Technology. This group includes an IT Project Manager and a Systems Analyst II. These positions are responsible for our Computer Aided Dispatch (CAD) system.

The following Florida statutes support the ECC:

- FS 365.171: Mandates the State Plan which establishes the authority and accountability within the County Commission's purview, and the formation of the county 911 facility/system.
- FS 365.172: Establishes the E911Board, expectations of Public Safety Answering Point (PSAP) and E911 surcharge fee.
- FS 365.173: Establishes parameters for disbursements, percentages and allocations derived from the E911 fee.
- FS 401.465: Mandates all 911 Public Safety Telecommunications (PSTs) to become certified by October 2012.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
911 Surcharge	1,443,172	1,176,683	1,405,459	1,358,241
Gen Fund/General Revenue	2,343,190	3,115,978	2,909,576	2,904,308
Totals:	3,786,362	4,292,661	4,315,035	4,262,549

# Emergency Communications Center

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	2,632,496	2,713,743	2,711,666	2,712,770
Operating	1,153,866	1,448,918	1,453,369	1,474,779
Capital	0	130,000	150,000	75,000
Totals:	3,786,362	4,292,661	4,315,035	4,262,549
Budgeted Positions:	43	45	44	44

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
911 Calls	247,696	236,850	236,850	236,850
EMS Calls Dispatched	40,182	42,000	42,000	42,000
Fire Calls Dispatched	21,117	37,350	37,350	37,350
Animal Services Calls Taken	1,346	1,200	1,200	1,200
Marine Rescue Calls Taken	1,134	860	860	860

# Emergency Medical Services (EMS)

## Program Purpose and Description

The EMS program includes personnel for the administration of the Public Safety department and EMS billing services.

The Emergency Medical Services (EMS) program provides advanced, pre-hospital emergency medical care and transportation to the citizens and visitors of Manatee County in accordance with state and national standards for medical care. EMS interacts with multiple agencies to provide unified support during disasters and major incidents. EMS acts proactively to promote health and safety by educating children and parents about adverse conditions and situations that may affect their environment. EMS also operates a Continuous Quality Improvement program to acquire significant data for measurement and analysis regarding fleet performance and medical control. NFPA 1710, provides a basic and advanced life support response standard, which defines the population density per deployment criteria and metric standards for fleet performance. FS Chapter 401 and FAC64J-1, defines the parameters for Florida EMS providers, and provides regulatory requirements. FS 125.01 authorizes the Board of County Commissioners to provide ambulance services.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	9,538,480	10,300,000	10,300,000	10,600,000
Gen Fund/General Revenue	4,020,896	4,117,040	5,451,344	4,805,554
<b>Totals:</b>	<b>13,559,376</b>	<b>14,417,040</b>	<b>15,751,344</b>	<b>15,405,554</b>

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	9,808,598	10,551,583	11,156,035	11,045,967
Operating	3,702,850	3,810,457	4,122,524	4,304,587
Capital	47,928	55,000	472,785	55,000
<b>Totals:</b>	<b>13,559,376</b>	<b>14,417,040</b>	<b>15,751,344</b>	<b>15,405,554</b>
<b>Budgeted Positions:</b>	<b>148</b>	<b>155</b>	<b>161</b>	<b>161</b>

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Average Response Time	7.09 mins	7.4 mins	7.4 mins	7.4 mins
Emergency Responses	42,568	45,000	48,000	50,000
Transports	29,642	30,000	33,000	35,000



# Emergency Management

## Program Purpose and Description

The Emergency Management (EM) program protects the community by coordinating and integrating all activities necessary to build, sustain and improve the capability to lessen the impact of, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other man-made disasters. The program is guided by FS 252.31 through 252.946 to protect citizens and property.

Emergency Management has developed and continues to promote a robust program that actively works with all county and municipal departments, emergency response agencies such as EMS, Fire Districts, Law Enforcement, School Board of Manatee, businesses and not-for-profit organizations to strengthen our Emergency Management team. During Emergency Operations Center activations, EM oversees the entire response and recovery efforts of a multi-jurisdictional emergency event and ensures that the Board of County Commissioners disaster policy recommendations are enforced.

Emergency Management manages the application registration for our special needs program. Emergency Management supports over 1,000 applications annually, and partners with the School District of Manatee County, Manatee County Health Department, Manatee County Area Transit and the American Red Cross to provide shelters and emergency transportation during activations of the Emergency Operations Center.

Emergency Management sponsors courses that range from the Incident Command System to WebEOC courses. We conduct preparedness seminars to our citizens and businesses, and participate with Manatee Educational TV to develop preparedness question and answer interviews and public service announcements that will be shown throughout the hurricane season. Staff assists some municipalities and businesses with their disaster plan development. EM develops or reviews county, emergency response partners and medical facility disaster plans.

EM conducts annual hurricane response and recovery exercises. In addition, we conduct department Continuity of Operations Plan (COOP) exercises and participate in numerous agencies exercises.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Gen Fund/General Revenue	512,924	514,843	579,811	577,982
Totals:	512,924	514,843	579,811	577,982
<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	275,432	252,506	290,613	290,612
Operating	216,503	259,137	289,198	287,370
Capital	20,989	3,200	0	0
Totals:	512,924	514,843	579,811	577,982
Budgeted Positions:	4	4	5	5

# Emergency Management

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Special Needs Registrations	515	500	500	500
Disaster Preparedness Presentations	22	40	40	45
Disaster Plans Developed/Reviewed	245	50	65	70
Emergency Exercises Participation	36	20	20	25
Grant Awards (\$)	\$269,071	\$275,000	\$250,000	\$250,000

# Marine Rescue

## Program Purpose and Description

Marine Rescue watches over, protects and responds to the needs of the approximately 2.8 million visitors that enjoy the county's guarded beaches each year. Lifeguards handle a variety of incidents inside and outside the beach boundaries, from minor first-aid cases, lost children and major medical incidents to RIP current rescues. They are also being dispatched by 911 to the scenes of medical emergencies and drowning incidents along the entire Anna Maria Island area. Personnel enforce county ordinances within the Coquina Park and are capable of driving EMS ambulances to the hospital if the need arises. Program personnel are rescue dive certified and have assisted law enforcement with victim location and evidence recovery, and provide educational discussions and community outreach to small groups on drowning prevention and water based emergencies.

The Marine Rescue program also plays a crucial role in the event of disasters by working with emergency management and law enforcement when the barrier islands are evacuated. Marine rescue assists in traffic control, medical care, victim rescue and transport and are on-scene in the event that emergency workers or residents need to be rescued from floodwaters. In post-storm operations, lifeguards are involved in search and rescue, recovery operations and medical triage/care. When the barrier islands are inaccessible, lifeguards will secure the beaches and assist local law enforcement in post-storm recovery duties.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Gen Fund/General Revenue	743,153	758,672	899,624	903,958
Totals:	743,153	758,672	899,624	903,958

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	527,480	522,782	664,781	665,756
Operating	215,673	235,890	234,843	238,202
Capital	0	0	0	0
Totals:	743,153	758,672	899,624	903,958
Budgeted Positions:	11	11	14	14

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Preventions	11,500	12,000	14,000	16,000
Ordinance Violations/Citations	19,500	25,000	32,000	35,000
Beach Attendance (Estimated)	2,400,000	2,500,000	2,600,000	2,800,000
Rescues	30	50	50	75
Beach Incidents	14,800	15,000	16,500	17,000
Medical Emergencies	2,121	2,200	2,500	3,000

# Grants - Public Safety

## Program Purpose and Description

This program contains the Emergency Management Preparedness Assistance (EMPA) grant and the Emergency Management Performance Grant (EMPG). Two Emergency Planner salaries and benefits are funded 50/50 from each grant. The operating costs for the two positions are funded under the Emergency Management program.

Prior year actuals are reflected below. Amounts for recommended, proposed or adopted columns are shown at zero, as grants are not budgeted until received and accepted during the fiscal year.

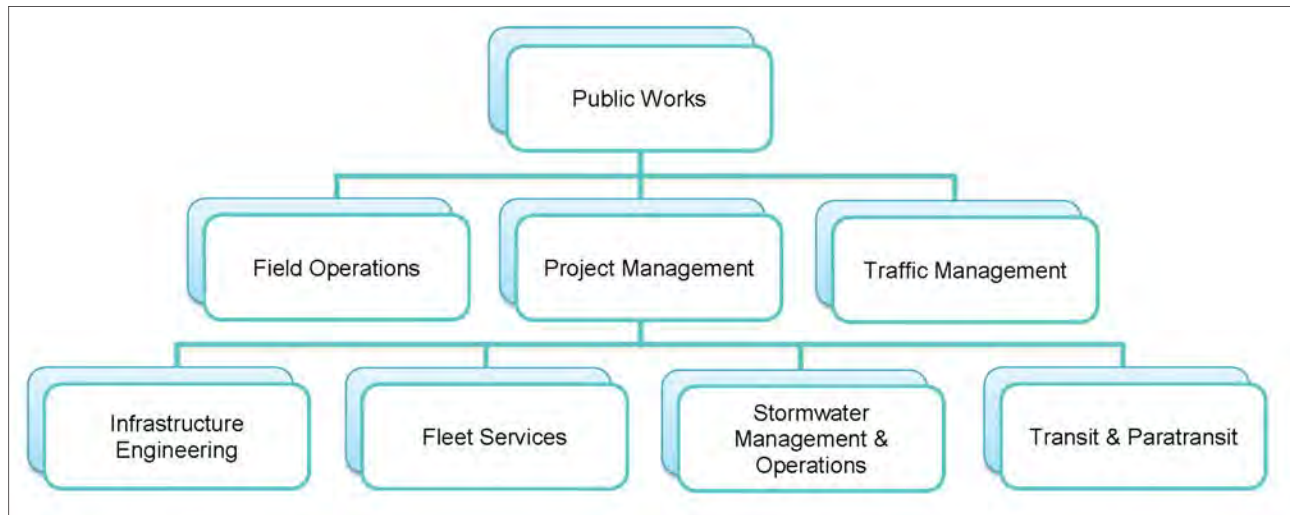
<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Grants	239,454	0	0	0
Totals:	239,454	0	0	0

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	101,660	0	0	0
Operating	90,992	0	0	0
Capital	46,802	0	0	0
Totals:	239,454	0	0	0
Budgeted Positions:	2	2	2	2

# Public Works

The Public Works department (PWD) is dedicated to enhancing the quality of life in Manatee County by providing services in response to the needs of those who live, work, and visit our county. Beyond the day-to-day business of providing service, the staff within Public Works stands ready to execute contingency plans should our community receive damage from a natural or man-made disaster. There are seven budget programs - Field Operations, Project Management, Traffic Management, Infrastructure Engineering, Fleet Services, Stormwater Management, and Transit and Paratransit.

## Organizational Structure



The Field Operations program is comprised of Field Maintenance and key administrative, fiscal and materials inventory functions.

The Project Management program consists of Project Management and Infrastructure Inspections. These two functional areas combine to administer and monitor capital projects.

The Traffic Management program includes the following divisions: Transportation Planning, Traffic Design, Traffic Operations, and the Traffic Management Center (TMC). The TMC is presented as an independent functional area, as the new TMC will benefit multiple jurisdictions, with cooperative funding for staffing and operations. This program provides continuity of traffic and transportation functions by combining planning, design, operations, and maintenance.

The Infrastructure Engineering program is comprised of the Transportation Infrastructure Engineering and Utilities Infrastructure Engineering divisions. These divisions provide the optimum level of coordination among project initiatives and maintenance throughout Manatee County.

The Fleet Services program provides vehicle and equipment maintenance and replacement, and Fuel Services and operates via Internal Service Funds.

The Stormwater Management program contains the Stormwater Management and Operations divisions, and manages the stormwater section of the Field Operations division and Stormwater Engineering. Providing a dedicated program for the stormwater functions will enable the department to collect accurate data specific to the cost of providing stormwater services in Manatee County.

FY16 Adopted Budget Book

The Transit and Paratransit program provides daily fixed route bus, trolley, and paratransit service throughout the cities and unincorporated areas in Manatee County.

**Sources of Funds**

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	12,170,659	18,696,158	18,376,894	18,640,691
Contributions	11,107	20,000	20,000	20,000
Gas Taxes	3,099,166	3,138,356	3,018,411	2,933,907
Grants	633,337	1,600,000	1,600,000	1,600,000
Program/ General Revenue	17,759,316	18,808,409	20,289,143	19,865,066
Unincorporated MSTU Fund	1,816,282	1,728,758	1,999,448	2,003,208
Utilities System Charges	5,473,897	6,104,465	5,914,009	5,235,335
Totals:	40,963,764	50,096,146	51,217,905	50,298,207

**Uses of Funds**

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Field Operations	7,680,685	8,449,459	9,157,038	9,251,277
Project Management	1,609,990	1,421,318	1,579,396	1,584,346
Traffic Management	4,820,109	5,452,588	5,968,966	5,460,753
Infrastructure Engineering	1,686,697	1,892,872	1,858,562	1,858,562
Fleet Services	10,945,874	17,531,158	17,109,894	17,373,691
Stormwater Management & Operations	6,418,360	6,876,210	6,736,970	5,972,599
Transit & Paratransit	7,802,049	8,472,541	8,807,079	8,796,979
Totals:	40,963,764	50,096,146	51,217,905	50,298,207

Budgeted Positions:	386	389	399	399
---------------------	-----	-----	-----	-----

# Field Operations

## Program Purpose and Description

The Field Operations program covers the maintenance of all county rights-of-way (ROW) and structures located within them. This includes pavement maintenance, ROW mowing, road grading, sidewalk and curb repair, and median maintenance.

Field Operations is comprised of the Field Maintenance division and key administrative, fiscal, and material inventory functions. Each provides an invaluable function in the general upkeep of the county systems that facilitate everyday life.

The Field Maintenance division is responsible for the complete maintenance of ROW with the exception of water and sewer lines. Shell roads are graded on a weekly to bi-weekly basis depending on the traffic volume. Roadside mowing is performed four times each year on designated routes, mainly in rural areas, while some areas in Bradenton also receive this service. Brush clearing and trash pickup is performed continuously by in-house staff and road gang crews on the roadsides. Pothole and sidewalk trip concerns are addressed by in-house staff to maintain a safe environment for the public. In-house construction crews complete small scale projects to keep costs to a minimum. In addition, the Field Maintenance division performs maintenance on countywide bridges with an in-house crew.

This program also provides first-in team road clearing crews for hurricane season that represent the A and B team shifts for keeping traffic signals in operation before a storm event and immediately after the event. The remainder of the division has assigned tasks before and after a storm that range from regular duties, sandbags, downed tree removal, washout repairs resulting from flooding, and general debris hauling as necessary. The program is also responsible for on-call rotations to receive calls from the Citizen's Action Center, Sheriff's Office, Florida Highway Patrol (FHP) and other sources in after-hours situations for downed trees, emergency road repairs and clean up, dead animal removal, street flooding, and other emergency calls.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Gas Taxes	1,800,381	1,882,501	1,855,994	1,855,994
Program/ General Revenue	5,880,304	6,566,958	7,301,044	7,395,283
Totals:	7,680,685	8,449,459	9,157,038	9,251,277

# Field Operations

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	4,099,903	3,978,360	3,963,873	3,963,873
Operating	3,562,223	4,471,099	5,193,165	5,287,404
Capital	18,559	0	0	0
Totals:	7,680,685	8,449,459	9,157,038	9,251,277
Budgeted Positions:	75	76	76	76

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Paved Roads (Center Line Miles)	1,364	1,370	1,370	1,370
Unpaved Road (Center Line Miles)	68	64	65	65
Service Vehicles	1,323	1,323	1,323	1,323
Graded Roads (Miles)	2,760	2,758	2,758	2,758
Rights of Way Cleared (Linear Feet)	300,000	300,000	300,000	300,000



# Project Management

## Program Purpose and Description

The Project Management program is comprised of Project Management and Infrastructure Inspections. These two areas administer and monitor capital projects and are supported by administrative and fiscal staff. Oversight is provided to support the planning, design, land acquisition, and construction elements for the transportation, stormwater, potable water, wastewater, and solid waste capital improvement programs. Projects serviced include improvements and expansion of existing roadways, stormwater improvements, utility plant expansion projects for potable water and wastewater, rehabilitation and extension of potable water and wastewater distribution lines, and landfill expansion and improvement projects. The Infrastructure Inspections division and Bonds Administration section coordinate all activity related to private developer securities for performance and defects tied to development construction.

Project management services are comprehensive, and initiated during the planning phase of the five year Capital Improvement Program (CIP). As part of each CIP programming cycle, current projects are assessed relative to project status, funding, and schedule. The current project commitments create the framework for the new CIP funding request. New project priorities are submitted based on potential growth and development, engineering assessments, and rehabilitation requirements to meet standards and service requirements. Projects are scheduled in the five year CIP based on priority and the availability of funding. In addition to capital projects, annual funding is programmed for transportation and utility rehabilitation programs, which ensure that roadway resurfacing, bridge rehabilitation, intersection upgrades, and potable water and wastewater rehabilitation occur each year to address repair and rehabilitation of existing infrastructure.

Project Management staff works with client departments to establish the project scope, coordinates with in-house engineering to determine the appropriate engineering method, as some projects are designed in-house, while others utilize consulting services. They manage each project through the design phase, work with in-house land acquisition staff when appropriate to contract for services and oversee the project schedule during land acquisition activity. Finally they coordinate with the Purchasing division for project procurement and oversee and coordinate construction activity.

Infrastructure Inspections monitors all project construction to ensure compliance with Manatee County standards. Projects inspected and monitored include those initiated by Manatee County, as well as all developer construction projects. This division performs on-site inspections during the construction phase, and observes and approves project testing activities. The division also coordinates with Bonds Administration staff to ensure developer compliance with bonded improvements prior to release of project securities.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Utilities System Charges	306,703	301,953	300,855	302,045
Unincorporated MSTU Fund	1,303,287	1,119,365	1,278,541	1,282,301
Totals:	1,609,990	1,421,318	1,579,396	1,584,346

# Project Management

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	2,504,436	2,597,936	2,874,270	2,874,270
Operating*	-894,446	-1,176,618	-1,294,874	-1,289,924
Capital	0	0	0	0
Totals:	1,609,990	1,421,318	1,579,396	1,584,346

Budgeted Positions:	36	34	38	38
---------------------	----	----	----	----

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Project Expenditures	\$60,000,000	\$60,000,000	\$60,000,000	\$60,000,000
Active Commercial/Development Projects	500	515	530	530
Projects & Capital Improvement Projects Bond Release Inspections	80	96	112	112

\*Operating line items are shown as negative amount to reflect planned distribution of project overhead.

# Traffic Management

## Program Purpose and Description

The Traffic Management program is comprised of Transportation Planning, Traffic Design, Traffic Operations, and the Traffic Management Center (TMC).

Transportation Planning focuses on long-range planning, review of new developments impact to transportation, and provides testimony at public hearings. Additional responsibilities include concurrency, providing the Board of County Commissioners comprehensive overviews, traffic study coordination, policy reviews for impact fees and concurrency stipulations, and development order preparation.

Traffic Design develops, implements, and administers traffic engineering functions to include traffic engineering studies, construction plan review, vehicle count data, and administration of vehicular crash record data. In addition, this division conducts signal timing and coordination for the county's traffic signals. This division also includes the regional Traffic Management Center (TMC). The TMC operates the traffic control system, which manages the operation of traffic signals, cameras and vehicle detection devices to improve traffic flow within the region.

Traffic Operations provides maintenance and repair for the county's signalized intersections (many are owned by the Florida Department of Transportation and maintained by the county), school zone flashers, street lights, traffic signs, pavement markings, and the intelligent transportation system field infrastructure. The division works in conjunction with Traffic Design and the TMC to administer adjustments to these devices and respond to emergencies which helps facilitate traffic flow.

The Traffic Management Center (TMC) provides a unified intelligent transportation management system for Manatee and Sarasota counties. Pursuant to an interlocal agreement executed in 2005, Manatee County, the City of Sarasota, Sarasota County, the City of Bradenton, and the Florida Department of Transportation agreed to cooperate and coordinate in the operation of the unified intelligent transportation management system. The agreement provided that each party would bear a proportional share of the ongoing operational costs of the Traffic Management Center, with the basis of proportional share being population numbers from the most recent census data available. Each governmental unit has begun contributing their identified proportional share in FY15.

### Sources of Funds

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Program/ General Revenue	4,307,114	4,843,195	5,248,059	4,739,846
Unincorporated MSTU Fund	512,995	609,393	720,907	720,907
<b>Totals:</b>	<b>4,820,109</b>	<b>5,452,588</b>	<b>5,968,966</b>	<b>5,460,753</b>

# Traffic Management

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	2,693,087	2,849,678	3,045,245	3,045,245
Operating	1,953,115	2,577,910	2,873,721	2,380,508
Capital	173,907	25,000	50,000	35,000
Totals:	4,820,109	5,452,588	5,968,966	5,460,753

Budgeted Positions: 49 49 51 51

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Accident Reports Processed	9,000	9,500	9,200	9,200
Traffic Study Requests	400	420	425	430
Streetlights Repaired	739	576	657	722
CLOS Compliance Application Reviews	175	175	175	175
TMC - Incidents Detected	700	725	750	750
Traffic Ops - After Hours Calls	226	234	243	253
Development Plans & Traffic Studies	619	630	650	675
Signs Maintained	5,744	6,213	6,400	6,592
Pavement Markings Refurbished (Linear Feet)	422,119	770,116	595,470	595,901

# Infrastructure Engineering

## Program Purpose and Description

The Infrastructure Engineering program consists of two separate engineering divisions and provides engineering design and review for the Capital Improvement Program which includes roadways, bridges, potable water, wastewater, and reclaimed water projects. Additionally, this program is responsible for ensuring safe and efficient infrastructure to accommodate multi-modal movement throughout Manatee County. The Infrastructure Engineering program is also responsible for the review of all residential and commercial development plans within Manatee County, and right of way use permitting.

Transportation Infrastructure Engineering provides essential engineering design for Manatee County transportation capital projects, as well as for maintenance and rehabilitation projects for intersections and bridges. The division is responsible for regulating all activities within the public right of way and administering Manatee County Ordinance 08-70, which provides regulation and control of all construction activity within the public right of way. In addition, the division is tasked with the review of all residential and commercial development plans within Manatee County.

Utilities Infrastructure Engineering provides professional engineering services to support Manatee County's potable water, wastewater, and reclaimed water utility systems. Ongoing design services are provided to support the annual renewal and rehabilitation programs for the water and wastewater systems, lift station rehabilitation, and the installation of generators at lift stations countywide. This program also provides review services for conceptual and final designs, project analysis and cost estimating, construction certification, utility conflict resolution, origination of utility standards and specifications, and master planning to determine system requirements in the future.

### Sources of Funds

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Program/ General Revenue	742,127	819,230	867,113	867,113
Utilities System Charges	944,570	1,073,642	991,449	991,449
<b>Totals:</b>	<b>1,686,697</b>	<b>1,892,872</b>	<b>1,858,562</b>	<b>1,858,562</b>

### Uses of Funds

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	1,505,989	1,739,052	1,731,948	1,731,948
Operating	180,708	153,820	126,614	126,614
Capital	0	0	0	0
<b>Totals:</b>	<b>1,686,697</b>	<b>1,892,872</b>	<b>1,858,562</b>	<b>1,858,562</b>

Budgeted Positions:	22	23	22	22
---------------------	----	----	----	----

### Program Measures

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Right of Way Use Permits Issued	362	386	413	413
Construction Plans Reviewed	85	93	101	101

# Fleet Services

## **Program Purpose and Description**

The Fleet Services program consists of two internal service functions, Fleet Services and Fuel Services, each which provide support to Manatee County and other designated governmental service agencies.

Fleet Services is a customer service operation which functions as an internal service fund, providing vehicle and equipment maintenance for vehicles, construction units, small engine, and light turf units that comprise the fleet. The division operates four separate maintenance facilities with a material distribution center located at each site, and is staffed by highly trained professionals experienced in vehicle and equipment maintenance and management. Services include maintenance and repair, replacement planning, specification and purchase coordination, field services, operation and care instruction, and other integrated services provided by total fleet management programs. The division's mission is to keep the county moving, and the goal is to be recognized by customers as continually improving efficiency and effectiveness by providing the highest level of fleet services at the lowest possible cost.

Fleet Services administrative offices are located within the 26th Avenue East Fleet facility which includes a full service maintenance operation and associated material distribution center. The facility is charged with maintenance of emergency vehicles, transit buses, construction and agriculture equipment and general service vehicles. The 66th Street West Fleet facility is charged with maintenance of water and sewer trucks and equipment, construction and agriculture equipment, and general service vehicles. This location also provides a full service materials distribution center. The Lena Road Fleet facility maintains heavy specialized off-road landfill equipment, agriculture equipment, and general service vehicles. Fleet Service's fourth facility, located at the 26th Street East complex, provides maintenance of units designated as small engine and light turf, such as chain saws, hydraulic mowers, and other specialized turf equipment.

Fuel Services operates as an internal service fund, providing fuel and lubricants for all Board of County Commissioners vehicles and to outside agencies including the Manatee County Sheriff's Office, fire departments, the Manatee County School Board, Tax Collector, Health Department, Property Appraiser, States Attorney, City of Anna Maria, City of Bradenton Beach, and the Manatee County Housing Authority. This program services 72 fuel tanks monthly with a capacity of over 400,000 gallons and will supply fuel for additional county owned small lift station tanks and portable generator tanks.

Fuel Services is a 24/7 customer service based division operating as an internal service fund. The division provides fuel and repairs to over 70 fuel tanks filled with petroleum products located within the county. A team of highly trained professionals provide fuel to over 3,200 customers including many outside agencies including the Manatee County Sheriff's Office, Fire Departments, Tax Collector, Health Department, Property Appraiser, States Attorney, City of Anna Maria, City of Bradenton Beach and the Manatee County Housing Authority. Over 2,500 vehicles utilize the current fuel depots with a capacity of almost 200,000 gallons of vehicle fuel. Fuel Services provides fuel and service to more than 50 generator tanks for emergency power at county buildings and lift stations.

# Fleet Services

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	10,945,874	17,531,158	17,109,894	17,373,691
Totals:	10,945,874	17,531,158	17,109,894	17,373,691

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	2,427,361	2,383,434	2,432,025	2,434,067
Operating	8,518,513	9,621,900	8,822,150	8,803,244
Capital	0	5,525,824	5,855,719	6,136,380
Totals:	10,945,874	17,531,158	17,109,894	17,373,691
Budgeted Positions:	38	38	37	37

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Work Orders	8,351	8,600	8,600	8,600
Preventative Maintenance	2,300	2,399	2,200	2,200
Towing for Breakdowns	252	253	250	250
Direct Labor Hours	29,104	30,508	31,000	31,000
% of Scheduled Work	53%	55%	50%	50%
Part Issues	87,957	91,919	89,500	89,500

# Stormwater Management & Operations

## Program Purpose and Description

The Stormwater Management and Operations program consists of two divisions, which combined provide direct services to ensure proper maintenance, engineering, and monitoring of stormwater infrastructure. This program budget presents an overview of the service levels required to support stormwater infrastructure throughout Manatee County.

Stormwater Field Maintenance provides a wide range of maintenance functions to include inlet and pipe repairs, brush clearing, ditch and pipe cleaning, street sweeping, canal and pond spraying, and roadside vegetation control. Furnishing these essential services ensures compliance with FS 334.03 and 336.02, the county's National Pollution Discharge Elimination System (NPDES) permit, and helps minimize the county's risk to potential tort liability claims. This division provides detailed work order management to document service time and costs relative to specific functions performed. The Stormwater Field Maintenance division provides first-in team road clearing crews during hurricane season.

Stormwater Engineering provides engineering review of all private and public stormwater improvement projects in Manatee County. The division reviews all capital improvement projects, land development sites and proposed county facilities for compliance with the Land Development Code (LDC) and the Manatee County Comprehensive Plan. The Stormwater Engineering division reviews and approves all activities within Federal Emergency Management Agency (FEMA) Flood Plain, and issues approvals of no-rise certificates in compliance with federal regulations. The division also participates and writes an annual report for the FEMA Community Rating System and Environmental Protection Agency (EPA) National Pollutant Discharge Elimination System based on data collected annually.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Gas Taxes	1,298,785	1,255,855	1,162,417	1,077,913
Program/ General Revenue	896,951	891,485	952,848	952,845
Utilities System Charges	4,222,624	4,728,870	4,621,705	3,941,841
<b>Totals:</b>	<b>6,418,360</b>	<b>6,876,210</b>	<b>6,736,970</b>	<b>5,972,599</b>

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	3,028,218	2,967,931	3,041,335	3,041,331
Operating	3,386,342	3,908,279	3,695,635	2,931,268
Capital	3,800	0	0	0
<b>Totals:</b>	<b>6,418,360</b>	<b>6,876,210</b>	<b>6,736,970</b>	<b>5,972,599</b>

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Budgeted Positions:	55	55	55	55
Canal Cleaning	100,000	100,000	100,000	100,000
Roadside Ditch Cleaning	200,000	200,000	200,000	200,000
Street Sweeping	9,000	9,000	9,000	9,000
Pipe Cleaning	180,000	180,000	180,000	180,000
Inlet Cleaning	1,000	1,000	1,000	1,000



# Transit & Paratransit

## Program Purpose and Description

The core mission of Manatee County Area Transit is to provide alternative transportation options to reduce the use of privately operated automobiles by citizens and visitors of Manatee County by utilizing high occupancy, environmentally friendly and efficient vehicles as mass transportation, while also providing traffic and parking mitigation solutions.

Manatee County Area Transit (MCAT) provides daily fixed route bus and trolley services with complementary paratransit services for Americans with Disability Act (ADA) and Transportation Disadvantaged (TD) requirements. MCAT serves Bradenton, Ellenton, Palmetto, the Gulf Beach communities and limited unincorporated areas of Manatee and neighboring counties. Fixed route bus service is operated from 6:00 a.m. to 7:00 p.m., Monday through Saturday. Fixed route service is not offered on Sundays.

MCAT fixed bus routes connect with the free Manatee Trolley on Anna Maria Island. Daily trolley service is operated from 6:00 a.m. to 10:30 p.m. from the Anna Maria City Pier to Coquina Beach in 20 minute intervals. MCAT fixed bus routes also connect with the Longboat Key route, which runs from Coquina Beach through St. Armands Circle in downtown Sarasota. The Longboat Key service is a joint effort of Manatee and Sarasota counties, providing daily service from 6:00 a.m. to 8:00 p.m. in one hour intervals.

Manatee County Area Transit also offers origin to destination paratransit service by appointment for people who qualify due to age or disability. MCAT is the state designated Community Transportation Coordinator for Manatee County for coordination of paratransit services provided by private providers. Through cooperative agreements, MCAT works in conjunction with Lighthouse for the Blind, Community Care for the Elderly, Easter Seals, United Cerebral Palsy, Agency for persons with Disabilities, Veterans Services through the Community Services department and other local agencies to meet transportation needs of their clients. MCAT also serves as the primary provider of emergency transportation services for citizens without other transportation choices during emergency events and evacuations.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	1,224,785	1,165,000	1,267,000	1,267,000
Contributions	11,107	20,000	20,000	20,000
Grants	633,337	1,600,000	1,600,000	1,600,000
Program/ General Revenue	5,932,820	5,687,541	5,920,079	5,909,979
<b>Totals:</b>	<b>7,802,049</b>	<b>8,472,541</b>	<b>8,807,079</b>	<b>8,796,979</b>

# Transit & Paratransit

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	5,405,213	5,436,563	5,803,571	5,803,571
Operating	2,396,836	3,035,978	3,003,508	2,993,408
Capital	0	0	0	0
Totals:	7,802,049	8,472,541	8,807,079	8,796,979
Budgeted Positions:	111	114	120	120
<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Fixed Route Ridership	1,285,000	1,310,700	1,310,700	1,310,700
Fixed Route Mileage	965,400	970,000	970,000	970,000
Trolley Ridership	545,000	566,800	566,800	566,800
Trolley Mileage	380,000	380,000	380,000	380,000
Cost Per Mile	\$4.46	\$4.44	\$4.44	\$4.44

# Utilities

The Utilities department is comprised of four programs: Potable (drinking) Water, Wastewater, Solid Waste, and Business Operations.

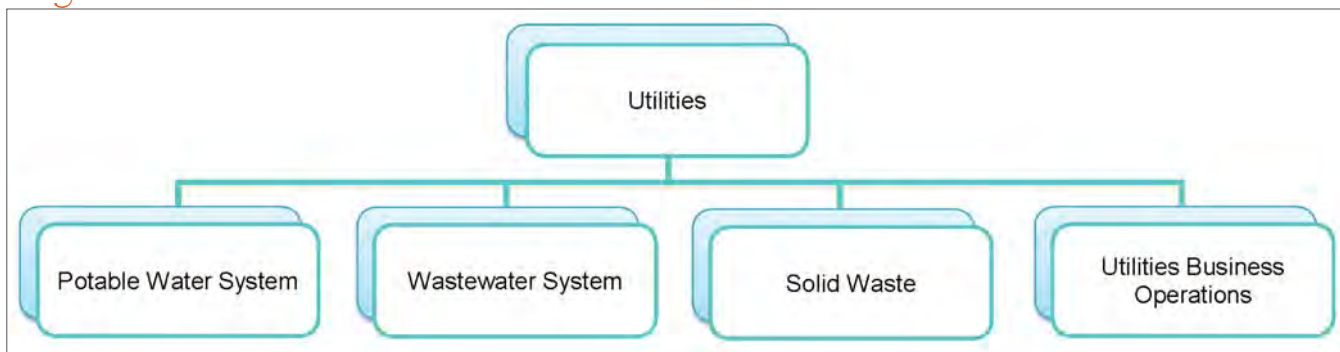
The Potable Water program is responsible for the supply, treatment, distribution, and metering for retail and wholesale water customers. This program also includes the quality control laboratory, water conservation, the maintenance team, the infrastructure locates group, and utility records.

The Wastewater program provides collection, pumping and treatment of wastewater for retail and wholesale customers, laboratory services, oversight of an industrial pretreatment program, and distribution of reclaimed water.

The Solid Waste program provides garbage service to retail accounts (both residential and commercial) by contracted waste haulers. The collected material as well as household hazardous waste is managed by the county's landfill. The Solid Waste program also oversees recycling service to residential customers.

The Business Operations program is responsible for customer service, billing, collection, administration, fiscal and safety services for the Utilities large customer base and operating divisions.

## Organizational Structure



**Sources of Funds**

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Utilities System Charges	94,163,225	107,688,417	107,373,353	110,313,828
Totals:	94,163,225	107,688,417	107,373,353	110,313,828

**Uses of Funds**

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Potable Water System	19,291,450	22,100,333	21,871,136	22,257,464
Wastewater System	23,859,420	27,368,475	26,794,429	26,948,313
Solid Waste	30,935,428	35,796,769	36,610,453	38,839,648
Utilities Business Operations	20,076,927	22,422,840	22,097,335	22,268,403
Totals:	94,163,225	107,688,417	107,373,353	110,313,828

Budgeted Positions:	393	393	393	393
---------------------	-----	-----	-----	-----

# Potable Water

## **Program Purpose and Description**

The Manatee County Water program provides retail potable (drinking) water service to over 320,000 county and seasonal residents in unincorporated Manatee County and the cities of Bradenton Beach, Holmes Beach and Anna Maria, and wholesale service to the neighboring communities of Palmetto, Longboat Key, Bradenton and Sarasota County. This large and complex program is responsible for the supply, quality, operation and maintenance of the potable system and the treatment of an annual daily average of 38 million gallons of water per day.

Lake Manatee is the primary source of raw water for the system. The lake's drainage basin (watershed) covers 82,240 acres and the reservoir volume is 5.9 billion gallons. In addition, the system receives raw water from two well fields. The largest is located in Duette Park, a 23,000 acre watershed conservation area owned and managed by the county for the protection of the Lake Manatee water supply. Manatee County is a member of the Peace River Manasota Regional Water Supply Authority (PRMRWSA). The purpose of the Authority is to develop and protect future water supplies to serve customers in Charlotte, DeSoto, Manatee and Sarasota counties.

All potable water distributed by the water program is purified at the Lake Manatee Water Treatment Facility. The water quality control laboratory monitors water quality throughout the system, performing over 45,000 chemical analyses annually to ensure the safety of the potable water. This section is also responsible for algae control, chemical treatment quality control and customer complaint response. The water treatment section operates and maintains the plant and the dam, with all of its associated pumps, basins, generators, electrical components, computers and equipment which require around the clock operation, scheduled preventive maintenance and necessary emergency repairs.

Fifteen high-service pumps move finished water to the transmission mains. The distribution system consists of over 1,700 miles of water lines ranging in size from 2 inches to 54 inches in diameter and five booster pump stations. Storage tanks are located at strategic points around the county providing 32 million gallons of storage capacity.

This division is responsible for reading over 110,000 meters every month to ensure accurate and timely billing. In addition, the field services section installs new meters, replaces aging or malfunctioning meters, disconnects service and investigates service questions. A meter repair and testing facility is maintained on site and all large meters are tested for accuracy on either a semi-annual or annual basis.

The in-house maintenance and distribution crews repair line breaks, replace aging infrastructure (services, lines and valves), locate and test valves, extend lines and work with the Public Works department to assist with infrastructure changes and additions. The Locates and Records section is responsible for marking over 4,800 miles of underground facilities and mapping the digital spatial information about this infrastructure.

The Water Conservation division is charged with increasing community awareness of water related issues, educating residents about conservation and responsible irrigation and providing incentives for customers to implement conservation measures.

The Potable Water program includes the protection, quality control, operation and maintenance of the entire system, from the water source to a customers' tap. The drinking water program operates 24 hours a day, 7 days a week. Our goal is to be "always on, always safe, always affordable".

# Potable Water

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Utilities System Charges	19,291,450	22,100,333	21,871,136	22,257,464
Totals:	19,291,450	22,100,333	21,871,136	22,257,464

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	8,133,870	7,782,361	8,259,285	8,264,835
Operating	11,157,580	13,785,372	13,466,301	13,852,929
Capital	0	532,600	145,550	139,700
Totals:	19,291,450	22,100,333	21,871,136	22,257,464
Budgeted Positions:	141	141	143	143

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Treatment & Lab/Million Gallons	637	744	702	695
Distribution/Million Gallons Retail	340	320	361	354
Total Cost/Million Gallons	\$1,359	\$1,437	\$1,496	\$1,479

# Wastewater System

## Program Purpose and Description

The Manatee County Wastewater program encompasses all stages of wastewater operations. This includes maintenance of over 1,925 miles of collection lines, including 1,200 miles of gravity mains and 460 miles of force mains, and 24,000 manholes. These lines are served by over 600 pumping (lift) stations that convey raw sewage to three water reclamation facilities for treatment. On a daily basis, the three plants treat approximately 25 million gallons of the county's wastewater every day to reuse standards. Reclaimed water is delivered through an interconnected pipeline, to a variety of customers including agricultural, residential and recreational. These customers use the reclaimed water for irrigation thereby offsetting the use of potable water for that purpose. Solid residuals are treated in a state of the art biosolids dryer and the final product is sold as fertilizer.

Wastewater operations are highly regulated by the Florida Administrative Code (FAC), the Department of Environmental Protection, and the Manatee County Sewer Use Ordinance. FAC sections include requirements for pretreatment monitoring of industrial customers, wastewater sampling, testing and reporting, minimum staffing levels and training, operation of collection systems, laboratory methodology, and treatment levels, among others. Analytical testing is performed by the Central Wastewater Laboratory to ensure water quality requirements are met per the Florida Department of Environmental Protection (FDEP) operating permits.

Maintenance of the wastewater system is an ongoing and complex task. The nature of the wastewater process is corrosive and harsh. Pipes, pumps, valves and plant components are affected and their useful life reflects the environment in which they operate. Preventive maintenance programs for the plants, lift stations and collection lines are critical and allow staff to anticipate issues and reduce emergency repairs. Replacement and rehabilitation of the system components is an ongoing process. The Wastewater program operates 24 hours a day, seven days a week, and includes all of the functions necessary to ensure the safety of the community, the staff, and the environment.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Utilities System Charges	23,859,420	27,368,475	26,794,429	26,948,313
<b>Totals:</b>	<b>23,859,420</b>	<b>27,368,475</b>	<b>26,794,429</b>	<b>26,948,313</b>

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	8,747,076	8,507,186	8,717,917	8,728,267
Operating	15,112,344	18,279,127	17,739,183	17,902,466
Capital	0	582,162	337,329	317,580
<b>Totals:</b>	<b>23,859,420</b>	<b>27,368,475</b>	<b>26,794,429</b>	<b>26,948,313</b>

Budgeted Positions: 147 147 147 147

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Treatment Cost/Million Gallons	\$1,424	\$1,618	\$1,489	\$1,432
Reclaimed Cost/Million Gallons Billed	30	70	101	106
Total Cost/Millions Gallons	\$2,893	\$3,285	\$3,184	\$3,171

# Solid Waste

## Program Purpose and Description

The Solid Waste program encompasses all aspects of solid waste disposal as well as collection within the unincorporated parts of the county. This begins with management of the waste hauler franchise agreements for garbage collection. Residential customers receive solid waste, yard waste and recycling collection. Commercial customers are offered many options for the service that best meets their needs. Additionally, the program handles the disposal of solid waste from municipalities located within Manatee County.

The Solid Waste Enforcement section serves as liaisons between the waste haulers, customers and other county staff on all field related matters. They ensure haulers are delivering services as specified in their agreements and related county ordinances. The section is also responsible for management of disaster debris contractors retained by the county. This includes coordinating efforts with the Emergency Operations Center for reestablishing routes to the county's critical care facilities, debris collection and management as well as assuring franchise haulers have access to residents after a disaster event.

The Solid Waste program includes operation of the Lena Road Landfill. The landfill is a Class I Solid Waste Management Facility. It is located in east Manatee County, on 1,200 acres, at 3333 Lena Road. The landfill operates six days a week, managing 360,000 tons of material, delivered annually by contracted waste haulers, other municipalities within the county and residents. The days and hours of operation are Monday through Saturday, 8:00 am - 5:00 pm. The Lena Road Landfill is the only Class I solid waste disposal facility currently in the county.

The operation of the county landfill is governed by permits, issued by the Florida Department of Environmental Protection (FDEP). These permits regulate much of the operation including the type of waste accepted, maintenance of the leachate, stormwater and gas collection systems, the type and amount of cover material used, the dollars reserved annually for eventual closure of the landfill, security, the level of training and certification of management staff and operators, and the litter control required across the entire facility.

All vehicles entering the landfill must weigh in at the Scalehouse. This highly automated facility performs several critical functions. They determine the origin of the waste, the type of material and the incoming and outgoing weight of each vehicle. This information provides the basis for billing and tonnage received and reporting that information to FDEP. In addition, the Scalehouse attendants direct the non-franchise vehicle traffic.

The Recycling section is a critical element in the management of solid waste in the county. This section is responsible for all special waste received at the landfill inclusive of educating and promoting good recycling habits to the residents of Manatee County. The Household Hazardous Waste and Electronic Scrap Collection Programs currently operate from the main facility at the Lena Road Landfill on the third Saturday of each month from 9:00 am - 3:00 pm. The program also reaches out to the community with mobile, off-site collection days serving the island cities, north river, and the south/west areas of the county. These programs are critical to protecting the environment and the landfill from disposal of potentially harmful waste. Their success is a tribute to the citizens of Manatee County who have participated and chosen to support sound environmental practices and to the foresight of the county in developing the facilities and program.

The Solid Waste program provides the highest level of solid waste management service in a cost effective manner while adhering to all regulatory requirements and protecting the health and safety of the environment and citizens of Manatee County.

---



# Solid Waste

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Utilities System Charges	30,935,428	35,796,769	36,610,453	38,839,648
Totals:	30,935,428	35,796,769	36,610,453	38,839,648

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	2,863,667	2,878,994	2,931,805	2,933,390
Operating	28,071,761	32,668,775	33,338,173	35,887,758
Capital	0	249,000	340,475	18,500
Totals:	30,935,428	35,796,769	36,610,453	38,839,648
Budgeted Positions:	39	39	39	39

<u>Program Measures</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Total Tons Landfilled	294,000	300,000	306,900	314,000
Landfill Cost Per Ton	\$23.13	\$30.45	\$30.43	\$34.53
Total Tons Recycled	35,000	35,000	35,070	35,140
Households in Household Hazardous Waste Program	6,700	7,700	8,500	9,350
Households in E-Scrap Program	5,030	6,300	7,000	7,700

# Utilities Business Operations

## Program Purpose and Description

The Utilities Department Business Operations program is responsible for the administration of the operating programs (potable water, wastewater and solid waste), all customer service functions and support services to the operation including the Utilities warehouse. Additional Business Operation responsibilities include safety, security, radio communications and emergency services for the Utilities Department.

Annually, the Utilities Customer Service section answers over 164,000 phone inquiries and handles over 6,200 e-mail contacts with customers through the county website. Customer Service processes requests from new and existing customers for connections and disconnections, payment arrangements, special service needs, investigation and complaint resolution. In addition to the call center and website, Utilities customers visit the office and may call after business hours to an answering service available 24/7.

Over 1.3 million bills are mailed/e-mailed annually and payments are received electronically in addition to cash and checks. The Business Operations division is responsible for the billing and collection services, payment processing and financial control and reporting of revenue. In addition, the Systems Support section acts as a liaison with the Information Technology department in the maintenance of the customer information system as well as other hardware and software needs. They also provide training and reporting assistance.

The Utilities warehouse maintains inventory of frequently used materials for the Water Distribution, Sewer Collection, Lift Station, In-House Maintenance and other crews. This consolidation provides for better inventory control and a streamlined process for the field crews.

Administration of the operating division includes budget preparation and management. This is the responsibility of the fiscal division which also processes purchases, vendor payments, travel requests and reimbursements, billing for infrastructure damage and monitors work assignments.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Utilities System Charges	20,076,927	22,422,840	22,097,335	22,268,403
Totals:	20,076,927	22,422,840	22,097,335	22,268,403
<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Personnel	3,715,297	4,282,456	4,219,570	4,220,416
Operating	16,361,630	18,136,228	17,770,865	18,041,887
Capital	0	4,156	106,900	6,100
Totals:	20,076,927	22,422,840	22,097,335	22,268,403
Budgeted Positions:	66	66	64	64

# Other County Funded Programs

---

---

# Port Authority

Port Manatee is located in the northwestern corner of Manatee County. It fronts Tampa Bay and borders the Manatee-Hillsborough county line. Port Manatee is the fourth largest of Florida's 14 deepwater seaports. Port Manatee is governed by the Manatee County Port Authority, a seven-member board consisting of the Board of County Commissioners.

## Sources of Funds

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Charges for Services	10,218,579	10,057,023	10,837,494	10,837,494
Gen Fund/General Revenue	446,500	446,500	446,500	446,500
<b>Totals:</b>	<b>10,665,079</b>	<b>10,503,523</b>	<b>11,283,994</b>	<b>11,283,994</b>

## Uses of Funds

	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Port Authority - Admin	1,988,935	2,212,066	2,471,696	2,471,696
Port - Sales & Marketing	522,220	449,874	588,597	588,597
Port - Operations	1,078,952	1,087,379	1,012,957	1,012,957
Port - Engineering & Mtc	1,321,505	1,403,893	1,477,737	1,477,737
Port - Railroad	652,185	351,847	320,662	320,662
Port - Security & Safety	1,368,355	1,415,818	1,586,033	1,586,033
Port - Scales	142,812	135,216	149,578	149,578
Port - Capital Projects	0	0	0	0
Port - Debt Service	3,563,630	3,206,473	2,968,434	2,968,434
Port - Reserves	26,485	240,957	708,300	708,300
Grants - Port Manatee	0	0	0	0
<b>Totals:</b>	<b>10,665,079</b>	<b>10,503,523</b>	<b>11,283,994</b>	<b>11,283,994</b>

# Economic Development Programs

## Program Purpose and Description

Economic Development Programs include Community Redevelopment Agencies (CRAs) and Downtown Development Authorities (DDAs) for 14th Street, Bradenton Downtown, Bradenton Beach, Bradenton Central, and Palmetto.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
CRA Revenues	3,267,189	3,474,189	3,740,232	3,740,232
Totals:	3,267,189	3,474,189	3,740,232	3,740,232

## Uses of Funds

<u>Sub Programs</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Palmetto Downtown Development Authority(DDA)	1,374,869	1,459,575	1,613,006	1,613,006
Bradenton Community Redevelopment Area (CRA)	1,063,654	1,159,577	1,219,088	1,219,088
Bradenton Beach DDA	236,257	246,020	291,987	291,987
14th Street CRA (City)	191,512	193,656	182,766	182,766
Central CRA	400,897	415,361	433,385	433,385
Totals:	3,267,189	3,474,189	3,740,232	3,740,232

# General Government

## Program Purpose and Description

These programs are not affiliated with specific county departments but rather are general governmental expenditures.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Gen Fund/General Revenue	1,625,183	1,953,815	2,005,653	2,005,653
Unincorporated MSTU Fund	930,355	753,135	686,030	686,030
Totals:	2,555,538	2,706,950	2,691,683	2,691,683

## Uses of Funds

<u>Sub Programs</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
General County	1,614,636	1,934,815	1,986,653	1,986,653
General County MSTU	930,355	753,135	686,030	686,030
Ordinance Codification	10,547	19,000	19,000	19,000
Totals:	2,555,538	2,706,950	2,691,683	2,691,683

# Human Services Programs - Adults

## Program Purpose and Description

This program is administered by the Community Services department, Human Services division, to provide funding to community-based non-profit agencies to meet a variety of human service needs.

Some human services for adults, such as those provided for physically impaired, developmentally challenged, alcoholism, mental illness, homelessness and spouse abuse may be more effectively addressed by qualified local agencies outside of the county government. These community agencies often have expertise and resources which cannot be duplicated by the county.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Gen Fund/General Revenue	637,087	680,782	653,691	653,691
Totals:	637,087	680,782	653,691	653,691

## Uses of Funds

<u>Sub Programs</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Catholic Charities	30,482	30,471	30,471	30,471
Community Coalition on Homelessness	160,297	154,310	191,617	191,617
Community Center for Deaf & Hard of Hearing	52,570	52,570	0	0
HOPE Family Services	56,044	56,044	56,044	56,044
Manasota Lighthouse for the Blind	16,250	16,250	16,250	16,250
UCP of Southwest Florida	32,510	32,203	32,203	32,203
Meals On Wheels	38,496	88,496	88,496	88,496
Myakka Community Center - Adults	13,301	13,301	13,301	13,301
Our Daily Bread	7,237	7,237	7,237	7,237
Salvation Army	17,361	17,361	17,361	17,361
Suncoast Center for Independent Living	28,855	28,855	28,855	28,855
United Way 211 Program	35,765	35,765	35,765	35,765
Suncoast Partnership to End Homelessness	86,828	86,828	75,000	75,000
Women's Resource Center	24,345	24,345	24,345	24,345
Suncoast Community Capital	10,418	10,418	10,418	10,418
Easter Seals of SW Florida	26,328	26,328	26,328	26,328
Totals:	637,087	680,782	653,691	653,691

# Human Services Programs - Health Care

## Program Purpose and Description

This program is administered by the Community Services department, Human Services division, to provide funding to non-profit agencies and private medical providers to meet a variety of health-related needs of eligible citizens of Manatee County.

Funding is provided for health-related services, such as mental health, public health, hospital, physician, maternal and acute care to indigent residents of Manatee County in accordance with Ordinance 08-26 and the Indigent Care Agreement. Funding to non-profit agencies is recommended after the needs of the community are evaluated and it is determined that the agency, with the assistance of the county, can address the identified need.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Gen Fund/General Revenue	8,491,818	9,082,321	9,177,206	9,314,461
Program/ General Revenue	8,900,682	1,683,749	200,000	200,000
<b>Totals:</b>	<b>17,392,500</b>	<b>10,766,070</b>	<b>9,377,206</b>	<b>9,514,461</b>

## Uses of Funds

<u>Sub Programs</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Hospital Costs	6,143,555	0	0	0
Indigent - Doctors Payments	1,000,000	0	0	0
Rural Health Services	803,434	794,170	430,500	430,500
Prescriptions/Emergency Room	103,663	200,000	200,000	200,000
Other Eligible Benefits	1,149,790	1,576,154	1,550,000	1,550,000
Public Health Department	2,295,926	2,353,196	1,082,461	1,082,461
We Care Manatee, Inc.	73,200	74,975	74,975	74,975
Medicaid Matching Funding	4,769,773	4,865,000	4,936,695	5,073,950
Mental Health & Transportation	903,159	902,575	902,575	902,575
Turning Points	150,000	0	200,000	200,000
<b>Totals:</b>	<b>17,392,500</b>	<b>10,766,070</b>	<b>9,377,206</b>	<b>9,514,461</b>



# Human Services Programs - Youth

## Program Purpose and Description

This program is administered by the Community Services department, Human Services division, to provide funding for programs pursuant to the Children's Services Ordinance, and from other sources to community-based non-profit agencies which meet a variety of youth services needs.

Funds are provided for some human services such as those provided for child abuse, developmental challenges, mental illnesses and child day care which may be more effectively addressed by qualified local agencies outside the county government. Funds are also provided to non-profit community agencies that have the ability to reach those youth most affected by substance abuse with prevention programs as well as residential and outpatient treatment. These community agencies often have expertise and resources which cannot be duplicated by the county.

Recommendations for funding of specific programs and amounts are made by the Children's Services Advisory Board following an extensive application and review process.

---

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Gen Fund/General Revenue	838,252	838,252	838,252	838,252
Children's Services Tax	6,197,616	7,092,560	8,818,536	8,818,536
Totals:	7,035,868	7,930,812	9,656,788	9,656,788

---

## Uses of Funds

<u>Sub Programs</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Children's Services Tax Programs	7,035,868	7,930,812	9,656,788	9,656,788
Totals:	7,035,868	7,930,812	9,656,788	9,656,788

---

# Judicial Programs

## Program Purpose and Description

These programs include only the county funded portion of court requirements including Drug Court, Court Administration, State Attorney, Public Defender, Judicial Center, Guardian Ad Litem, Legal Aid, and court related technology.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Program/ General Revenue	3,129,445	3,095,394	3,255,390	3,255,390
Totals:	3,129,445	3,095,394	3,255,390	3,255,390

## Uses of Funds

<u>Sub Programs</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
State Attorney	587,204	519,447	518,409	518,409
Public Defender	131,565	128,923	135,734	135,734
Court Facilities/Support Costs	174,102	180,035	180,035	180,035
Court Technology	518,174	602,412	719,079	719,079
Drug Court	358,788	399,409	430,701	430,701
Circuit Court - Criminal	2,500	7,000	15,000	15,000
Circuit Court - Civil	4,285	1,500	1,500	1,500
Circuit Court - Juvenile	62,338	68,040	70,238	70,238
County Court - Civil	52,127	52,675	48,741	48,741
Judicial Center Support	1,168,150	1,065,745	1,065,745	1,065,745
Bar Association Legal Aid Society	70,212	70,208	70,208	70,208
Totals:	3,129,445	3,095,394	3,255,390	3,255,390

# Miscellaneous Programs

## Program Purpose and Description

These programs are not affiliated with specific county departments but include assessment districts, countywide programs and agencies associated with the Board of County Commissioners.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Beach Erosion Fund	251,451	265,000	300,000	300,000
Charges for Services	72,117	69,853	70,800	70,800
Gen Fund/General Revenue	570,086	1,088,032	876,456	876,456
Metro Planning Organization Fund	1,065,533	1,241,131	1,242,042	1,242,042
Palm Aire MSTU Fund	52,213	131,380	130,136	130,136
<b>Totals:</b>	<b>2,011,400</b>	<b>2,795,396</b>	<b>2,619,434</b>	<b>2,619,434</b>

## Uses of Funds

<u>Sub Programs</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Longboat Key Erosion Control	251,451	265,000	300,000	300,000
Street Lighting Districts	72,117	69,853	70,800	70,800
Palm Aire MSTU	52,213	131,380	130,136	130,136
Juvenile Detention	570,086	1,088,032	876,456	876,456
Sarasota-Manatee Metro Planning Organization (MPO)	1,065,533	1,241,131	1,242,042	1,242,042
<b>Totals:</b>	<b>2,011,400</b>	<b>2,795,396</b>	<b>2,619,434</b>	<b>2,619,434</b>

# Other Community Services

## Program Purpose and Description

Other Community Services consists of programs not associated with specific departments within the county. These programs assist various facets within the community and include non-profit organizations.

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Gen Fund/General Revenue	1,854,940	1,861,274	2,100,045	2,080,045
Unincorporated MSTU Fund	0	1,000	1,000	1,000
<b>Totals:</b>	<b>1,854,940</b>	<b>1,862,274</b>	<b>2,101,045</b>	<b>2,081,045</b>

## Uses of Funds

<u>Sub Programs</u>	FY14 Actual	FY15 Adopted	FY16 Adopted	FY17 Planned
Accessibility Improvements	32,260	50,000	150,000	150,000
Combat Duty Grants for Ad Valorem Tax Assistance	2,524	13,000	13,000	13,000
Hardship Assessment & Fee Assistance	0	11,000	11,000	11,000
Medical Examiner & Transport	1,409,368	1,488,904	1,525,300	1,505,300
Manatee Educational TV	260,902	135,616	135,616	135,616
Keep Manatee Beautiful	53,114	50,739	53,114	53,114
Mote Marine	13,512	18,015	18,015	18,015
Solution to Avoid Red Tide (START)	9,500	9,500	9,500	9,500
Indigent Burials	73,760	80,500	80,500	80,500
Neglected Cemeteries	0	5,000	105,000	105,000
<b>Totals:</b>	<b>1,854,940</b>	<b>1,862,274</b>	<b>2,101,045</b>	<b>2,081,045</b>

# Capital Projects

---

---

# Introduction

Through the Capital Improvement Program (CIP), the county systematically plans, schedules, and finances capital projects to ensure cost effectiveness and conformance with established policies. The Manatee County Comprehensive Plan (Objective 10.1.6) requires this plan to be consistent with the goals, objectives and policies of the Comprehensive Plan and the Future Land Use Map, to maintain adopted level of service standards and to meet other public facility needs not dictated by level of service standards. Because these projects typically span more than one fiscal year, the plans are updated annually to track existing projects, to identify new projects, and to update the funding estimates and forecasts. All of the county's construction projects and equipment purchases costing \$250,000 or more are included in the Capital Improvement Plan.

The CIP is a five-year plan divided into seven functional groupings overseen by two departments. Public Works and Property Management have responsibility for implementation of the plan and their responsibilities within the functional groupings are as follows:

Property Management

- General Government
- Parks & Natural Resources

Public Works

- Potable Water
- Solid Waste
- Stormwater
- Transportation
- Wastewater

# Summary Information for FY16-FY20 CIP Projects

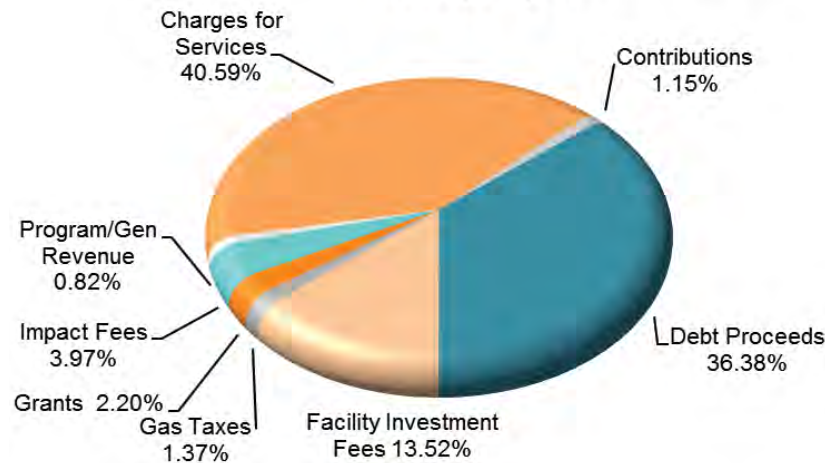
The CIP spans a five-year period beginning with Fiscal Year 2016 and ending with Fiscal Year 2020. The total projected costs for projects within the FY16-FY20 plan is \$1,012,871,069. Included within that amount is \$577,499,053 of prior adopted projects which are carried forward from prior years and not yet completed. The total projects anticipated for years 2016 through 2020 total \$435,372,016.

**Capital Improvement Program**  
FY16 - FY20



# Sources and Uses of CIP FY16-20

## Sources of Capital Funds - FY16-20 \$435,372,016

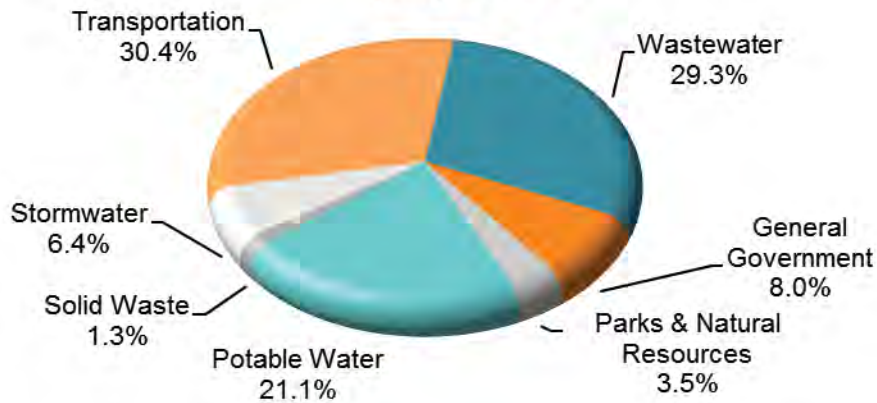


	FY16	FY17	FY18	FY19	FY20
<b>Sources of Funds</b>					
Contributions	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
Debt Proceeds	24,951,000	74,588,000	41,598,500	11,596,000	5,659,000
Facility Investment Fees	10,593,750	5,348,750	5,300,000	425,000	7,775,000
Gas Taxes	1,875,000	445,000	947,700	2,680,600	-
Grants	4,289,651	3,100,000	1,700,000	500,000	-
Impact Fees	5,012,940	750,000	1,780,000	9,750,000	-
Program/General Revenues	2,357,000	710,000	520,000	-	-
Charges for Services	42,663,775	18,477,290	25,309,660	27,263,500	27,524,450
	<b>\$ 91,743,116</b>	<b>\$103,419,040</b>	<b>\$77,155,860</b>	<b>\$ 52,215,100</b>	<b>\$45,958,450</b>

<b>Uses of Funds</b>					
General Government	\$ 7,322,000	\$ 5,710,000	\$ 520,000	\$ -	\$ -
Parks & Natural Resources	3,250,000	3,050,000	1,700,000	500,000	5,000,000
Potable Water	19,342,100	33,776,600	21,689,900	9,126,500	14,830,000
Solid Waste	1,185,000	5,800,000	1,000,000	169,000	475,000
Stormwater	5,861,000	-	-	35,000	1,800,000
Transportation	27,913,591	39,109,000	24,727,700	15,740,600	-
Wastewater	26,869,425	15,973,440	27,518,260	26,644,000	23,853,450
	<b>\$ 91,743,116</b>	<b>\$103,419,040</b>	<b>\$77,155,860</b>	<b>\$ 52,215,100</b>	<b>\$45,958,450</b>

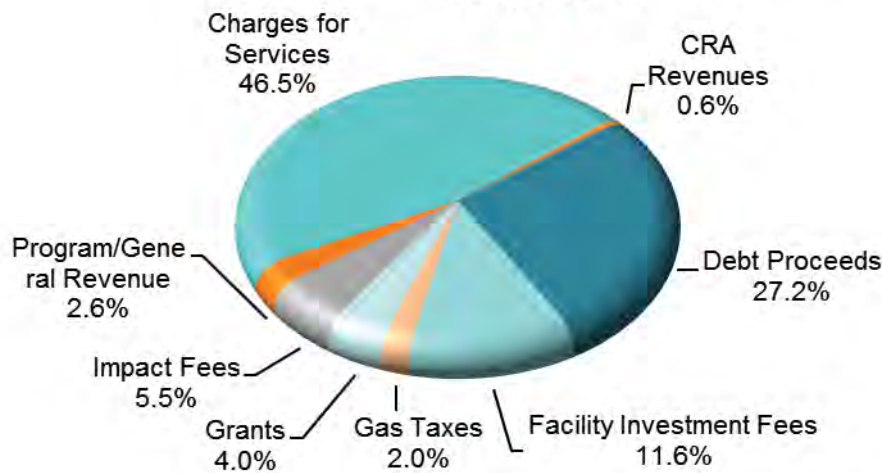
# 2016 CIP Projects

## Uses of Capital Funds - FY16 \$91,743,116



The largest categories of expenditures for the FY16 CIP are Transportation projects with 30.4% and Wastewater projects with 29.3% of the FY16 CIP. The Potable Water category contains 21.1% of the program costs with General Government, Parks and Natural Resources, Solid Waste, and Stormwater completing the remaining 19.2% of the total.

## Sources of Capital Funds - FY16 \$91,743,116



Based upon the above graph, Debt Proceeds are 27.2% and Impact Fees are 5.5% of the sources for revenue for the FY16 CIP. Charges for Services (Including Rates, Stormwater & Utilities System Charges) are 46.5% and Facility Investment Fees are 11.6% of the sources for capital which consists of Utility and Solid Waste rates. CRA Revenues, Gas Taxes, Program/General Revenues, and Grants are the sources for the remaining 9.2% of revenue for the FY16 CIP.



# FY16 Capital Improvement Projects By Category

## General Government

Computer Aided Dispatch (CAD) Disaster Recovery System (6083202 / Requested)	100,000
Detention Center Door Automation Control System Replacement (6005218 / Existing)	1,065,000
Jail Management Software System (6005226 / Requested)	1,200,000
MCDF - Infrastructure Equipment Upgrades (6005227 / Requested)	2,160,000
Supervisor of Elections Office Renovations (6086600 / Existing)	97,000
Tax Collector Annex (6073300 / Existing)	2,700,000
	<b>\$ 7,322,000</b>

## Parks & Natural Resources

Coquina North Boat Ramp (Bayside) (6005714 / Existing)	1,400,000
Fort Hamer Park - Boat Ramp and Dock Improvements (6034610 / Existing)	350,000
Hidden Harbor Park - Wetland/Upland Maintenance (6067401 / Existing)	1,500,000
	<b>\$ 3,250,000</b>

## Potable Water

63rd Avenue East and 39th Street East Loop (6031770 / Existing)	624,000
63rd Street East Loop - Braden River Road (6077970 / Existing)	363,000
69th Avenue Water Main Loop from 63rd Avenue West to US 41 (6078070 / Existing)	196,000
Anna Maria Water Line Improvements (6002870 / Existing)	250,000
Canal Road Water Main Replacement (6067370 / Existing)	1,376,000
Downstream Floodway Land Acquisition (6021672 / Existing)	100,000
Erie Road Major Water Main (6028271 / Existing)	492,000
Lake Manatee Dam Repairs (6026075 / Existing)	5,400,000
Lake Manatee Watershed Land Purchases (6021670 / Existing)	100,000
Mulholland Road Utility Extension (6046270 / Existing)	1,029,000
Palma Sola Subdivision Water Line Improvements (6053370 / Existing)	200,000
Raw Water #2 Motor Control Component Replacement (6025974 / Requested)	353,100
Water Supply Acquisitions (6058700 / Existing)	100,000
Water Treatment Plant Biological Treatment Unit (6085870 / Existing)	7,000,000
Water Treatment Plant Motor Control Center "A" Replacement (6025973 / Existing)	140,000
Whispering Pines and Palma Sola Woods Water Main (PW00984 / Existing)	119,000
Whitfield Avenue / Lockwood Ridge to Prospect - 16 Inch Water (6040970 / Existing)	1,500,000
	<b>\$ 19,342,100</b>

## Solid Waste

Lena Road Landfill Disposal Preparation - Stage II (6077200 / Existing)	825,000
Lena Road Landfill Gas Collection Expansion, Stage III, Phase III (6008205 / Existing)	360,000
	<b>\$ 1,185,000</b>

## Stormwater

CR675 Canal Piping (6044400 / Existing)	1,111,000
Pipe Canal W83 (Baywest Canal) (6044500 / Existing)	750,000
Wares Creek - Canal Dredging (6028801 / Existing)	4,000,000
	<b>\$ 5,861,000</b>

## Transportation

12th Street East - 57th Avenue East - 61st Avenue Terrace East - CRA Sidewalks - Road (60595)	590,874
44th Ave E - 45th Street - 44th Avenue Plaza East (6086960 / Existing)	2,200,000
44th Avenue East - 15th Street East - 19th Street Court East (6045661 / Existing)	1,200,000
44th Avenue East - 19th Street Court East - 30th Street East (6045660 / Existing)	3,500,000
44th Avenue East - 44th Ave Plaza E - Lakewood Ranch Boulevard (6045662 / Existing)	3,036,000
45th Street East - 44th Avenue East - SR 70 (6025662 / Existing)	7,550,000
53rd Avenue West - 43rd Street West - 75th Street West (6082960 / Existing)	400,000

**Transportation, Continued**

63rd Avenue East at 33rd Street East Intersection (6041860 / Requested)	261,000
9th Street East - 53rd Avenue East - 57th Avenue East (6040460 / Existing)	2,500,000
Greenbrook Underdrain Replacement (6036360 / Requested)	665,000
Rye Road - SR 64 / Upper Manatee River Road (6086160 / Existing)	1,200,000
SR 64 - 57th Street East (Morgan Johnson) Intersection (6086360 / Existing)	448,777
Tallevast Road Railroad Crossing Replacement (6059361 / Requested)	10,000
US 301 - Ellenton Gillette Road Intersection Improvements (6035161 / Existing)	1,500,000
US 301 - Fort Hamer Road Intersection (6061960 / Existing)	2,200,000
US 301 - Tallevast Road - Capacity Improvements (6083906 / Existing)	651,940
	<b>\$ 27,913,591</b>

**Wastewater**

51st Street Gravity Main Sewer Replacement (6035782 / Existing)	350,000
Force Main 12A Rehabilitation (6028386 / Existing)	4,500,000
Force Main 17A Replacement (6028385 / Existing)	319,000
Force Main 1M Rehabilitation (6085780 / Existing)	2,715,000
Force Main 27A from 51st Street West to the Southwest Water Reclamation Facility (6082980 / I	200,000
Force Main 27A Rehabilitation (6023180 / Existing)	1,700,000
Force Main 31A Replacement (6052181 / Existing)	720,000
Manatee Agricultural Reclaimed System Chlorination at Southwest Water Reclamation Facility (€	681,000
Manatee Agricultural Reuse Supply - Management Improvements (6082091 / Existing)	1,120,000
MLS 12A Emergency Generator Replacement (6022384 / Existing)	50,000
MLS 13A Emergency Generator Replacement (6022382 / Existing)	50,000
MLS 1D Wet Well Rehab & Dimminutor Replacement (6060789 / Requested)	888,250
MLS 1M Emergency Generator Replacement (6022383 / Existing)	50,000
MLS 27A Emergency Generator Replacement (6022289 / Existing)	50,000
MLS 5 Wet Well Rehabilitation (6060786 / Requested)	507,750
MLS N1-B Dimminutor Replacement (6022288 / Existing)	300,000
MLS N1-B Emergency Generator Replacement (6060787 / Requested)	507,750
MLS Tara 20 Wet Well Rehabilitation (6060788 / Requested)	392,175
MLS Tideview 4 Emergency Generator Replacement (6060785 / Requested)	507,750
North Water Reclamation Facility Equalization Tank (6088490 / Existing)	404,000
North Water Reclamation Facility Recharge Wells Pump Station (6087390 / Existing)	400,000
North Water Reclamation Facility Reclaimed Water Transmission Line (6087590 / Existing)	2,068,750
Parrish Village Force Main and Master Lift Station (6069180 / Existing)	5,100,000
Rye - SR 64 - Upper Manatee River Road - Sewer (6086180 / Existing)	1,750,000
Southeast Water Reclamation Facility Headworks Rehabilitation (6083380 / Existing)	200,000
Southeast Water Reclamation Facility Internal Recycle Pumps (6083580 / Existing)	200,000
Southwest Water Reclamation Facility Class V Recharge Well & Aquifer Storage Recovery Well	163,000
Tara 20 Force Main Parallel to Lena Road (6079881 / Existing)	975,000
	<b>\$ 26,869,425</b>

**Total for FY16 CIP Projects**

**\$ 91,743,116**

# Operational Impacts

Capital projects are not anticipated to cause significant impacts on FY16 operating budgets. Below is a more in-depth examination of the effect capital projects are expected to have on future operating budget by program area. Since most staff and operating costs for project management, in-house engineering, and indirect costs are charged to projects, construction activity does not impact related operating budgets.

## General Government

There are six General Government projects expected to have impacts on general government operations. The FY16 capital budget includes six projects, the County Financial System Upgrade, the Computer Aided Dispatch (CAD) Disaster Recovery System, the EOC Video System, the MCDF – Infrastructure Equipment Upgrades, the Next Generation 911, and the CPS/MSO Building projects, which are projected to have impacts in upcoming budgets for operating expenses.

## Parks & Natural Resources

Natural Resources projects include beach renourishment, boat ramp replacements, and several low-maintenance passive recreation areas that require minimal operation resources and/or result in lower maintenance costs. The completion of the Lakewood Ranch Soccer Field Lighting, Perico Preserve Trailhead, Robinson Preserve Environmental Center, Robinson Preserve Office, and Robinson Preserve Restrooms will bring moderate impacts in the upcoming operational budget for operating expenses. Park facilities previously funded and improvements within the CIP will have minimal staff initially, as emphasis will be placed on passive recreation activities. Staff will be added gradually to enhance services at these facilities, as the county's tax base returns to pre-recession levels.

## Potable Water and Wastewater, Stormwater Utility Projects

The majority of projects listed are for renewal and replacement projects, which will not increase operating costs, and in some cases, will reduce maintenance and operating costs. Projected completion of the Lake Manatee Ultra Filtration Membrane Process Upgrade, the Water Treatment Plant Biological Treatment Unit project, the Wares Creek Canal Dredging project, the Southeast Water Reclamation Facility Maintenance Building, the Southwest Water Reclamation Facility Process Modifications for Nitrogen Removal project, and the North Water Reclamation Facility Class V Recharge Well project will add additional operating costs in FY16 and beyond which will be covered by utility system user charges.

## Solid Waste

The Solid Waste Gas Collection project will allow the operating costs over the next few years to decrease. Other projects will have minimal operating impacts.

## Transportation

Most of the projects planned are paving unpaved roads, renewal and replacement projects, intersection improvements, or road widening projects which will not significantly increase operating costs, and in some cases will result in future cost avoidance. Cost of maintenance of landscaping and retention ponds on newly constructed or reconstructed roads due to higher standards for landscaping for these projects may be slightly offset by maintenance cost savings due to a lesser cost for maintenance for paved versus unpaved roads.

# Operational Impacts of FY16-FY20 CIP

## General Fund/Special Revenue Funds

	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>
<b>General Government</b>					
Personal Services					
Operating	\$ 155,000	\$ 905,000	\$ 1,095,000	\$ 1,120,000	\$ 245,000
Capital					
	<u>\$ 155,000</u>	<u>\$ 905,000</u>	<u>\$ 1,095,000</u>	<u>\$ 1,120,000</u>	<u>\$ 245,000</u>

## Parks & Natural Resources

Personal Services					
Operating	\$ 5,000	\$ 63,100	\$ 73,100	\$ 73,100	\$ 20,000
Capital					
	<u>\$ 5,000</u>	<u>\$ 63,100</u>	<u>\$ 73,100</u>	<u>\$ 73,100</u>	<u>\$ 20,000</u>

## Transportation

Personal Services					
Operating	\$ 111,500	\$ 243,500	\$ 243,500	\$ 243,500	\$ -
Capital					
	<u>\$ 111,500</u>	<u>\$ 243,500</u>	<u>\$ 243,500</u>	<u>\$ 243,500</u>	<u>\$ -</u>

## General Fund/Special Revenue Funds Totals

Personal Services					
Operating	\$ 271,500	\$ 1,211,600	\$ 1,411,600	\$ 1,436,600	\$ 265,000
Capital					
	<u>\$ 271,500</u>	<u>\$ 1,211,600</u>	<u>\$ 1,411,600</u>	<u>\$ 1,436,600</u>	<u>\$ 265,000</u>

**Enterprise Funds**

	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>
<b>Potable Water</b>					
Personal Services					
Operating	\$ -	\$ 100,000	\$ 550,000	\$ -	\$ -
Capital					
	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 550,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Solid Waste</b>					
Personal Services					
Operating	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ -
Capital					
	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Stormwater</b>					
Personal Services					
Operating	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ -
Capital					
	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Wastewater</b>					
Personal Services					
Operating	\$ 409,280	\$ 559,280	\$ 559,280	\$ 559,280	\$ -
Capital					
	<u>\$ 409,280</u>	<u>\$ 559,280</u>	<u>\$ 559,280</u>	<u>\$ 559,280</u>	<u>\$ -</u>

**Enterprise Fund Totals**

Personal Services					
Operating	\$ 449,280	\$ 699,280	\$ 1,149,280	\$ 559,280	\$ -
Capital					
	<u>\$ 449,280</u>	<u>\$ 699,280</u>	<u>\$ 1,149,280</u>	<u>\$ 559,280</u>	<u>\$ -</u>

# Prior Year & Continuing Unencumbered Grant & Project Balances Confirmed for FY16

	<b>Revenue Carried Forward</b>	<b>Expenditure Budget Carried Forward</b>
General Fund	91,397	91,397
Affordable Housing/CDBG/HOME Grants & Projects	3,238,943	3,238,943
Natural Resources/WCIND Grants	608,378	608,378
Miscellaneous Grants (Pre & Post 93)/LSCA Grant	6,040,716	6,040,716
Library Grants/Capital Projects	418,133	418,133
Parks and Recreation Construction Projects	6,444,258	6,444,258
Highway and Gas Tax Capital Projects	9,996,616	9,996,616
Building Capital Projects	5,487,959	5,487,959
Beach Erosion Control	8,059,345	8,059,345
Transportation 2004 Bond Projects	1,863,153	1,863,153
Road Impact Fee & Assessment Capital Project Funds	12,966,368	12,966,368
2013 Revenue Improvement Bond Projects	772	772
Transportation 2013 Bond Projects	243,560	243,560
Water and Sewer Capital & FIF Project Funds	30,510,829	30,510,829
Utilities 2010 Bond Projects	5,620,563	5,620,563
Utilities 2015 Revenue Refunding and Improvements	54,629,772	54,629,772
Utilities 2006 Bond Projects	88,617	88,617
Manatee County Transit Capital Acquisition	6,155,193	6,155,193
Port Manatee Capital Projects	5,385,542	5,385,542
Stormwater Capital Projects	1,113,736	1,113,736
Public Safety Impact Fee Project Fund	318,061	318,061
Solid Waste 2006 Bond Projects	2,405,460	2,405,460
Fleet Services	5,650,000	5,650,000
<b>TOTAL</b>	<b>182,560,390</b>	<b>182,560,390</b>

Details are provided for the Manatee County budget in the printout dated September 8, 2015 (and any amendments adopted by the Board not reflected in the above referenced print outs) and in any amendments that may be reflected in the minutes of this Public Hearing on September 15, 2015.

# Transfers

# Transfers

Governmental accounting requires financial transactions be recorded in individual funds and account groups, each of which is a separate accounting entity. Each fund is accounted for by providing a separate, self-balancing set of accounts comprised of its assets, liabilities, reserves, equities, revenues, and expenditures. Different fund types include General Fund, Special Revenue funds, Debt Service funds, Capital Project funds, Enterprise funds, and Internal Services funds.

The requirement that each fund must be a separate accounting entity means there must be a method to record transactions occurring between funds. Interfund Transfers are an accounting mechanism by which monies can be transferred from one fund to another fund. Interfund transfers are merely transfers of funds, not actual revenues and expenditures, but nevertheless must be budgeted as expenditures and revenues to comply with fund accounting requirements. Interfund transfer amounts are included in the county's total budget, but are excluded from the county's net budget to avoid the duplication. Transfers generally fall into four categories:

1. Transfers to Capital Project Funds:

<b>Transfer From</b>	<b>Transfer To</b>	<b>Amount</b>
General Fund	Building Capital Projects	\$ 2,160,000
General Fund	South County CRA Capital Projects	600,000
Automated Systems Maintenance	General Fund	750,000
Road Impact Fees	Road Imp Fee Cap Projects	5,000,000
Solid Waste	Solid Waste Capital Projects	1,185,000
Stormwater Management	Stormwater Capital Projects	5,861,000
Transportation Trust	4 Cent Gas Tax Maint. Project	1,374,818
Transportation Trust	9th Cent Gas Tax Maint. Project	1,288,374
Transportation Trust	5th Cent Bd Voted Gas Tax Proj	4,148,159
Transportation Trust	Gas Tax Capital Projects	5,882,631
Water & Sewer Operating	Utilities Maintenance Projects	3,000,000
Water & Sewer Operating	Water & Sewer Capital Projects	38,000,000
<b>Total \$</b>		<b>69,249,982</b>

2. Transfers to Debt Service Funds:

<b>Transfer From</b>	<b>Transfer To</b>	<b>Amount</b>
General Fund	2013 Rev Improve Note	\$ 356,811
General Fund	2013 Rev Ref/Improve Bonds	3,145,753
General Fund	2010 Refunding Debt Service	505,283
General Fund	2006 Bond Debt Service	3,748,500
General Fund	2014 Rev Improvement Bond	471,654
Assessment Revenue	2013 Rev Ref/Improve Bonds	26,898
Law Enf. Impact Fees	2013 Rev Ref/Improve Bonds	976,288
Law Enf. Impact Fees	2006 Bond Debt Service	401,625
Local Option 4 Cent Cap Proj	2013 Rev Ref/Improve Bonds	3,549,871
Parks Impact Fees	2010 Refunding Debt Service	97,884
Port Authority	Port Authority Debt Service	2,968,434
Public Safety Impact Fees	2013 Rev Ref/Improve Bonds	85,326
Public Safety Impact Fees	2006 Bond Debt Service	312,375
Solid Waste	Solid Waste Debt Service	455,120
Solid Waste	2013 Rev Ref/Improve Bonds	342,114
Water & Sewer FIF	W & S Debt Service	5,928,230
Water & Sewer Operating	W & S Debt Service	11,136,335
<b>Total \$</b>		<b>34,508,501</b>



3. Transfers from one fund to another for specific purpose - transfers from Special Revenue Funds to the funds and programs from which they will be spent:

<b>Transfer From</b>	<b>Transfer To</b>	<b>Amount</b>
General Fund	Childrens' Services	\$ 838,252
General Fund	Port TIF	197,721
General Fund	Radio Fund	600,000
General Fund	Southwest TIF	1,147,378
General Fund	Court Technology	250,000
Solid Waste	Stormwater	11,012,500
Tourist Development Tax	Civic Center	600,000
Tourist Development Tax	General Fund	500,000
Transportation Trust	Transit	6,017,725
Unincorporated Services	Building Department	487,705
Unincorporated Services	General Fund	1,432,925
Unincorporated Services	Hwy-Local Road Maintenance	4,088,386
Unincorporated Services	Impact Fees	200,000
Unincorporated Services	Port TIF	18,860
Unincorporated Services	Southwest TIF	70,077
Water & Sewer	General Fund	2,945,142
	<b>Total</b>	<b>\$ 30,406,671</b>
<b>Total Interfund Transfers</b>		<b>\$ 134,165,154</b>

4. Other Transfers - transfers to other government agencies for a specific purpose. By statute, certain gas tax proceeds received from the state must be passed through to the incorporated municipalities (cities) in Manatee County.

<b>Transfer From</b>	<b>Transfer To</b>	<b>Amount</b>
General Fund	Metropolitan Planning Org.	\$ 22,741
General Fund	Manatee County Port Authority	446,500
Local Option 2 ¢ Gas Tax	Other Municipalities	649,020
Local Option 4 ¢ Gas Tax	Other Municipalities	1,257,501
Local Option 5 ¢ Gas Tax	Other Municipalities	1,289,396
Ninth Cent Gas Tax	Other Municipalities	333,876
	<b>Total</b>	<b>\$ 3,999,034</b>
<b>Total Transfers</b>		<b>\$ 138,164,188</b>



# Reserves



## Reserve Policy

On May 25, 2010, the County Commission adopted the following policy regarding budgeted reserves to ensure appropriate amounts are available for operating cash and emergency reserves. Following the policy is a list of specific reserves that are included in the adopted budget.

### Budget Policy – Reserves Resolution No. R-10-098

#### **Purpose and Intent**

- A. Establish policies for committed and uncommitted reserve amounts.
- B. Identify the funds to which the policies apply.
- C. Define the terms that are used in reporting and budgeting reserves.
- D. Provide guidance as to how reserves are to be used in emergency situations.

#### **General Considerations**

- A. To maintain adequate reserves is important for the county's financial well-being, and for being prepared for periods of time when regular revenue streams may be interrupted. Although several terms including "fund balance", "cash balance", and "reserves" are often used interchangeably to describe reserves, each of these terms has a slightly different meaning. Clear distinctions should be made in the way that these terms are used in order to fully explain the reserve policies.
- B. Manatee County Government's financial structure includes over 150 funds, each created for a different purpose. Typically, references to governmental reserves usually relate to the General Fund, where most governmental activities are budgeted. However, other funds, especially large Enterprise Funds, should maintain adequate reserve levels as well. It is not necessary to maintain reserves or cash balances in all funds. This policy will identify the major funds for which reserves should be maintained. For smaller funds, reserve levels can be determined administratively.
- C. These reserve policies apply to budgets, which are based on estimates. Terminology used in these policies, as well as terms that may be used in discussions related to reserves and fund balances, is defined below. In the definition section, terms used in relation to budgets are separated from terms used in relation to financial statements in order to avoid confusion.

#### **Calculation of Beginning Balance**

- A. To prepare fund budget estimates for the future year, the first source of funds for which an estimate is provided is typically the beginning cash balance, also known as the cash carryover. This estimate is derived by starting with the ending cash balance from the financial statements from the years previous, adding all projected revenues for the current year, and subtracting all projected expenses for the current year. For instance, for the FY16 budget, the calculation starts with the ending cash balance from FY14, adds projected revenues from FY15, then subtracts projected expenditures from FY15 to determine the beginning cash balance for FY16. Because this estimate should always be conservative, it is recommended the number derived from the calculation described above be reduced by a factor of approximately five percent before entering a beginning cash balance figure in the fund budget for the future year.

#### **Calculation of Budgeted Funds Available For Reserves**

- A. To calculate the budgeted funds available for reserves, all projected sources of funds for the coming year are totaled. From this, all budgeted expenditures, transfers, and other uses of funds are subtracted. The remainder is available for reserves.

#### **Identification of Committed Reserves**

- A. Within the amount identified as available for reserves, various amounts may be identified as being committed for certain purposes, including but not limited to reserves for contingency, salary adjustments, capital outlay, prior year encumbrances, etc.
- B. Uncommitted reserves will generally be shown in the reserves for cash balance and in a portion of reserves

for contingency. Although budget amendments during the year may transfer funds from the reserve for cash balance, such transfers shall not reduce the estimated cash balance below amounts required by this policy. Budget amendments may also transfer funds from reserve for cash balance in lieu of appropriating unanticipated revenue.

**Calculation of Minimum Level of Uncommitted Reserves**

- A. For the funds enumerated in this policy as requiring minimum cash balance levels, the minimum cash balance required is twenty percent of the fund's total budgeted operating expenditures.

**Funds Subject to This Policy**

- A. This policy shall apply to the General Fund, the Transportation Trust Fund, the Unincorporated Municipal Services Taxing Unit Fund, the Utility Fund, and the Solid Waste Fund. Calculations for the Utility Fund, the Solid Waste Fund, and the Transportation Trust Fund may include uncommitted reserves in related (i.e. – funded from similarly restricted revenues) capital project funds and/or maintenance funds to meet the twenty percent requirement.
- B. For all other funds with budgets in excess of \$500,000, reserve levels will be established annually via an administrative process taking into account cash flow, operating needs, and emergency requirements. In these cases, written notations explaining the reserve calculation will be provided.

**Use of Reserves and Other Cash Sources In Emergency Situations**

- A. It is important to note that in an emergency event, cash available to mitigate problems that might be encountered due to interrupted cash flow and due to the need to make large unbudgeted expenditures to preserve public health and safety will be greater than the twenty percent of operating expenditures used to establish minimum cash balances.
  1. Typically there will be many millions in cash available in capital project budgets and other non-operating accounts that could be reallocated to provide needed cash flow.
  2. It is generally expected, and verified by past experience that any amounts reallocated in this fashion will be reimbursed at near one hundred percent levels through FEMA.
- B. Procedures have been established to set up special expenditure accounts to capture expenditures related to the emergency for the purpose of documenting costs for FEMA reimbursement.
  1. For an initial period of time, existing contingency reserves would be adequate in most cases to provide funding for these special accounts. However, in an emergency of major proportions, requiring staff efforts over extended periods of time as well as significant capital outlay and contractual service expenditures, additional sources of funds may be required.
  2. The situation may be exacerbated if the emergency has caused interruption of revenue collection efforts, which could result in budgeted funds being available, but without actual cash to support the budget. In a major emergency, the uncommitted reserves would be one of the sources of funds for the operational and capital expenditures required to address the emergency. However, other funding sources may also be available, and should be considered for use. Such other sources may include capital project funds, interfund loans, and short term borrowing. In recent decades, FEMA has always provided for reimbursement of nearly all emergency outlays expended by local governments. Therefore, there are reasonable expectations that FEMA funds will be available to repay short term loans, interfund loans, and funds depleted from reserves and capital projects.

## Reserves & Cash Balances

Included in the annual budget are reserve accounts which set aside monies for designated or undesignated purposes, falling into various categories for the budget, as listed below. Reserve funds cannot be spent unless approval, by the Board of County Commissioners via budget amendment resolution, is received. Some reserves are directly connected to departmental operating budgets shown in the previous section of this document. However, most of the departmental operating budgets are in the General Fund and do not have specified reserves. Therefore, in order to have a consistent format to display and compare departmental budgets, reserves are shown separately below. The "Budget by Fund" section also contains information as to specific amounts set aside within the reserves in each fund.

1. Reserve for Contingency	
General Fund	\$12,313,880
Automated Systems Maintenance	199
Building Department Fund	3,191
Communications Fund	1,047
Convention Center	151,296
Court Technology Fee Fund	11,119
Emergency Medical Services Trust	299
Fleet Services	1,546
Fuel Services	100
Health Self Insurance	2,493
Manatee County Public Library	5,934
Phosphate Severance Tax	100
Self Insurance Fund	249
Solid Waste Fund	3,491
Southwest TIF	175,998
Storm Water Management	598
Tourist Development Tax	650,000
Transit System Capital Improvements	79,461
Transportation Trust	308,728
Unincorporated Services Tax	147,645
Water/Sewer Operating Fund	26,428
Port Manatee	<u>708,300</u>
Total	\$14,592,102
2. Capital Outlay	
Tourist Development Tax	\$2,000,000
Water & Sewer Capital Improvements	<u>119,000</u>
Total	\$2,119,000
3. Reserve for Salary Adjustment	
General Fund (Incl. some Constitutional Offices)	\$1,567,705
911 Enhancement Fee	12,261
Automated Systems Maintenance	5,266
Building Department Fund	113,068
Children's Services Tax	13,193
Communications Fund	10,325
Convention Center	18,157

Court Technology	6,750
Fleet Services	83,001
Health Self Insurance Fund	11,641
Impact Fee Administration	4,486
Library	105,826
Phosphate Severance Tax	14,936
Radio Fund	18,969
Self Insurance	11,734
Solid Waste	97,894
Southwest TIF	4,569
Storm Water Management	82,582
Tourist Development Tax	28,421
Transportation Trust/Gas Taxes	470,024
Unincorporated Services Tax	177,514
Water and Sewer Operating	<u>755,783</u>
Total	\$3,614,105

4. Reserve for Cash Balances

General Fund	\$64,010,950
911 Enhancement Fees	741,532
Assessment/Dredging Projects	1,790,132
Automated Systems Maintenance	2,000,271
Beach Erosion Control & Cap. Projects	4,764,234
Building Capital Projects	1,009,614
Building Department	16,244,857
Cable Franchise Fees	497
Central Stores/Fuel Services	2,875,068
Children's' Services	1,557,713
Communications	242,602
Convention Center & Convention Center Capital Projects	1,839,092
Court Technology	369,393
CRA County Capital Project Fund	15,933
Debt Service - 2013 Rev Refunding & Improvement Bonds	42,054
Debt Service - 2014 G.O. Refunding Bonds	126,244
Dredging Assessments	627,075
Emergency Medical Services Trust	375
EMS Impact Fees	7,857
ESCO Capital Projects	77,129
Fleet Services	4,575,835
Florida Boating Improvement Program	644,705
Gas Tax 80% Constitutional Capital Projects	839,941
Gas Tax 9th Cent Road Mtc & Resurfacing	2,918,757
Gas Tax Local Option 4 Cents Capital/Maint. Projects	2,286,137
Gas Tax Local Option 5 Cents Board Voted Cap. Proj.	3,108,538
Gas Tax Local Option 5th & 6th Cent Cap. Projects	753,981
Green Bridge Demolition	335,045
Health Care Fund	479,858

# Reserves & Cash Balances

Health Self Insurance	9,680,476
Impact Fee Administration	1,516,330
Jail Facility	36,714
Law Enforcement Impact Fees & Capital Projects	2,602,131
Library, Library Eaton Trust, Library Gift & Cap Projects	1,426,661
Natural Resources Grants	494,948
Palm Aire MSTU	168,758
Parks Impact Fee & Capital Projects	9,059,341
Phosphate Severance Tax	2,941,666
Port TIF	281,375
Public Safety Impact Fees & Capital Projects	1,091,687
Radio Public Safety	487,979
Revenue Improvement Notes 2013 Series	402
Revenue Refunding Bond 2010	59,069
Road Impact Fees & Capital Projects	18,217,219
Self Insurance	10,124,633
Solid Waste	48,180,341
Solid Waste Capital Projects	1,961,237
Southwest TIF	235,911
Special Law Enforcement Trust	1,468,796
Storm Water Management & Capital Projects	3,034,686
Street Lighting Districts	56,448
Substance Abuse Treatment	38,653
Tourist Development Tax	4,946,978
Transit System	2,696
Transportation Trust	15,496,727
Tree Trust	321,755
Unincorporated Services	11,786,477
Utilities & Maint./Cap. Projects	64,080,946
Utilities 2010A	153,928
Utilities 2010B	348,267
Utilities 2010C	103,026
Water & Sewer Debt Service	<u>1,788,834</u>
Total	\$326,480,514
5. Reserve for Future Claims - To provide for projected increase in claims	
Health Insurance	\$27,548,375
Other Post Employment Benefits (OPEB)	10,467,339
Landfill Closures	<u>27,095,436</u>
Total	\$65,111,150
Total Reserves & Cash Balances	\$411,916,871



# Debt Service

## Debt Policy

The Board of County Commissioners approved the current debt policy in 1985. We have used this policy to negotiate favorable terms on bond insurance and to receive ratings which get bond issues secured with our covenant to budget and appropriate funds annually for debt obligations (rather than pledge specific revenue). This policy has also been incorporated in the county's comprehensive plan, which is adopted by ordinance of the Board of County Commissioners, and approved by the State of Florida.

The policy provisions described below use a variety of ratios as the basis for our policy to set limits on the amount of reserve bond debt that the county can issue. The ratios are based on non-ad valorem (non-property tax) sources of revenue and apply to revenue bonds, which can be issued with approval of the Board of County Commissioners.

Debt policy provisions require that the county shall not issue additional debt payable from non-ad valorem county monies unless:

- The total outstanding non self-supporting revenue debt service in any year is less than 50% of total non-ad valorem revenues of the county.
- Gross non-ad valorem revenues (all legally available non-ad valorem revenues of the county from whatever source) for the preceding fiscal year are at least 2.00 times the average annual debt service of all indebtedness of the county payable from non-ad valorem revenues, and,
- Net non-ad valorem revenues for the preceding fiscal year are at least 1.10 times the average annual debt service of all indebtedness of the county payable from non-ad valorem revenues.

General Obligation debt, supported by ad valorem taxes, can be authorized only by referendum of the county's electorate. The laws of the State of Florida do not impose any limitations on the amount of debt that local governments may incur. At the present time it is believed that the electorate's tolerance for General Obligation debt is far below that of the rating agencies and the markets, so the debt policy does not set limits on General Obligation debt. Each debt issue is evaluated separately to determine the duration over which the debt will be paid, and whether to use a negotiated or competitive process to underwrite the issue.

Bond covenants differ in their coverage requirements depending on the type of revenue pledged to cover the debt service. For the fiscal year ending September 30, 2015, Manatee County was in compliance with all covenants. Manatee County's general obligation bonds were rated AAA from Fitch, and Aa1 from Moody's. On January 7, 2014 the bonds were refunded through private placement with a commercial bank and therefore carry an implied rating of AAA.

# Debt Service

<u>Sources of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted
Assessment Revenue	26,205	26,891	26,898
Charges for Services	16,355,539	12,228,936	13,792,960
Facility Investment Fees	4,598,247	4,373,648	5,337,850
Gen Fund/ General Revenue	11,180,013	10,067,485	10,863,244
Gas Taxes	3,549,529	3,548,888	3,549,871
Impact Fees	2,053,810	2,054,899	2,054,786
Ad Valorem Property Taxes	9,952,662	2,830,195	609,893
Totals:	47,716,005	35,130,942	36,235,502

<u>Uses of Funds</u>	FY14 Actual	FY15 Adopted	FY16 Adopted
<u>Sub Programs</u>			
General Obligation Refunding			
Bonds, 2003/2014	9,952,662	2,830,195	609,893
Public Utilities	12,615,842	13,982,109	17,064,565
Port Authority	9,120,714	3,206,473	2,968,434
Revenue Improvement Bonds, 2006	4,462,750	4,465,275	4,462,500
Revenue Improvement Bonds, 2004	1,651,470	-	-
Solid Waste	464,464	464,430	455,120
Revenue Refunding Bonds, 2010	2,568,650	1,712,700	1,720,275
Revenue Refunding Bonds, 2013	3,718,950	8,124,000	8,126,250
Revenue Improvement Notes 2013	220,503	345,760	356,811
Revenue Improvement Notes 2014	-	-	471,654
Transportation Bonds 2004	2,940,000	-	-
Totals:	47,716,005	35,130,942	36,235,502

Excludes interfund loan debt service amounts.

# Ratio to Assessed Value & General Bonded Debt Per Capita

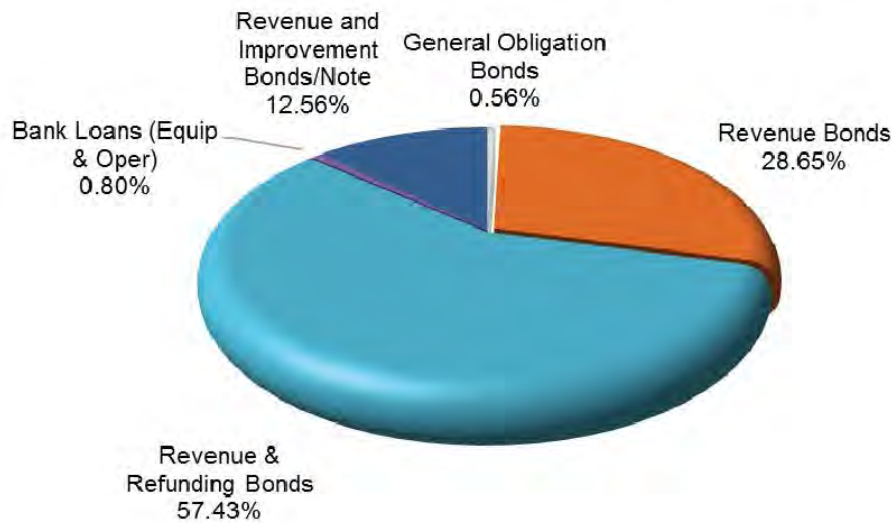
<u>Fiscal Year</u>	<u>Tax Year</u>	<u>Population*</u>	<u>Net Taxable Assessed Value*</u>	<u>Bonded Debt</u>	<u>Ratio of Bonded Debt to Assessed Value</u>	<u>General Bonded Debt Per Capita</u>
2006	2005	311,102	24,759,022,000	23,130,000	0.093%	\$ 74.35
2007	2006	315,890	30,735,678,000	21,015,000	0.068%	\$ 66.53
2008	2007	323,374	34,453,086,000	18,860,000	0.055%	\$ 58.32
2009	2008	330,201	33,493,766,000	16,655,000	0.050%	\$ 50.44
2010	2009	318,176	28,673,792,000	14,385,000	0.050%	\$ 45.21
2011	2010	324,168	24,844,685,000	12,045,000	0.048%	\$ 37.16
2012	2011	330,862	23,756,729,000	9,630,000	0.041%	\$ 29.11
2013	2012	333,687	23,257,910,000	7,120,000	0.031%	\$ 21.34
2014	2013	337,546	24,156,807,000	4,605,000	0.019%	\$ 13.64
2015	2014	341,405	28,089,362,000	1,825,000	0.006%	\$ 5.35

\*Sources: Bureau of Economic and Business Research (BEBR), University of Florida (population projections), and, Manatee County Property Appraiser (Tax Roll Data - Assessed Values)

# Summary of Outstanding Debt as Adopted

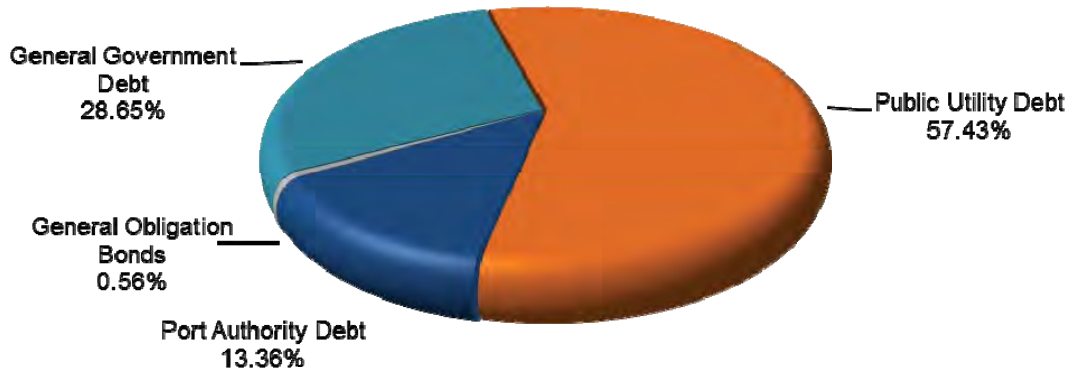
As of adoption of the FY16 Budget, Manatee County's outstanding debt totaled \$325,725,072. The FY16 adopted budget contains debt service of \$36,235,502 for an additional principal decrease of \$20,601,146 for the FY16 fiscal year. In 2015 the County issued the Public Utilities Revenue Improvement and Refunding Bonds Series 2015 with the purpose of refunding a substantial portion of the 2006 Utilities Revenue Bonds and for improvements to the System, with substantial interest savings. The county has refunded all of its higher interest rate debt during the recent historically low interest rate environment.

**Summary of Outstanding Debt as Adopted**



# Summary of Debt Outstanding By Category

**Summary of Debt Outstanding by Category as Adopted**



## Summary of Debt Outstanding

	<u>Amount Outstanding</u>	<u>Allocation Percentage</u>
<b>County Issued Debt</b>		
<b>General Government</b>		
General Obligation Bonds	\$ 1,825,000	0.56%
Revenue Bonds	93,311,772	28.65%
	<u>95,136,772</u>	<u>29.21%</u>
<b>Public Utilities</b>		
Revenue & Refunding Bonds	187,070,000	57.43%
Total County Issued Debt	282,206,772	86.64%
<b>Non -County Issued Debt</b>		
<b>Port Authority</b>		
Bank Loans (Equipment and Operations)	2,589,945	0.80%
Revenue & Improvement Bonds & Note	40,928,355	12.56%
	<u>43,518,300</u>	<u>13.36%</u>
Total Non-County Issued Debt	43,518,300	13.36%
<b>Total Issued Debt</b>	<b>\$ 325,725,072</b>	<b>100.00%</b>

# Fiscal Year 2016 Summary of Principal & Interest Payments

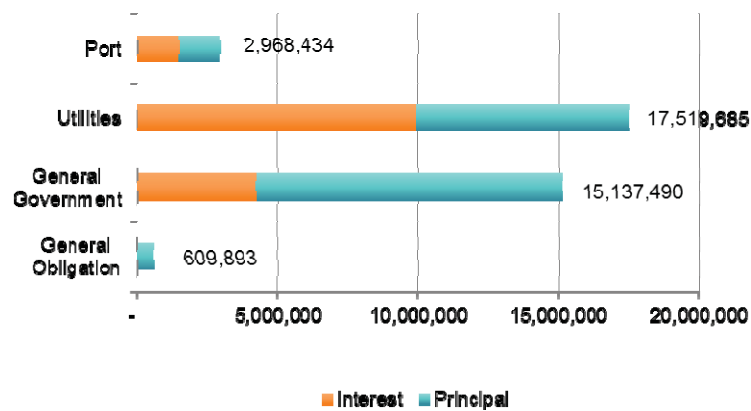
Obligation Name	Beginning Principal Balance	Principal Payments/ Changes	Ending Principal Balance	Interest Payments	Total Payments
General Obligation Ref Bonds 2014	1,825,000	(590,000)	1,235,000	19,893	609,893
Revenue Imprv Bonds 2006	4,250,000	(4,250,000)	-	212,500	4,462,500
Revenue Refunding Bonds 2010	3,300,000	(1,615,000)	1,685,000	105,275	1,720,275
Revenue Refunding Bonds 2013	73,565,000	(4,665,000)	68,900,000	3,461,250	8,126,250
Revenue Improvement Note (ESCO) 2013	5,856,409	(143,183)	5,713,226	213,628	356,811
Revenue Improvement Note (ESCO) 2014	6,340,363	(237,695)	6,102,668	233,959	471,654
<b>Total General Government</b>	<b>95,136,772</b>	<b>(11,500,878)</b>	<b>83,635,894</b>	<b>4,246,505</b>	<b>15,747,383</b>
Public Utilities System Rev Bonds Series 2006	3,195,000	(3,195,000)	-	135,787	3,330,787
Public Utilities System Rev Bonds Series 2010A	17,925,000	-	17,925,000	1,149,634	1,149,634
Public Utilities System Rev Bonds Series 2010B	45,300,000	-	45,300,000	3,300,024	3,300,024
Public Utilities System Rev Bonds Series 2010C	6,720,000	-	6,720,000	295,475	295,475
Public Utilities System Rev Bonds Series 2010D	3,625,000	(2,410,000)	1,215,000	176,965	2,586,965
Public Utilities System Refunding Bonds 2011	18,820,000	(2,005,000)	16,815,000	900,150	2,905,150
Public Utilities System Rev Refunding Bonds 2015	91,485,000	-	91,485,000	3,951,650	3,951,650
<b>Total Public Utilities</b>	<b>187,070,000</b>	<b>(7,610,000)</b>	<b>179,460,000</b>	<b>9,909,685</b>	<b>17,519,685</b>
Port Authority Revenue Bonds Series 2012A	5,850,000	(270,000)	5,580,000	173,363	443,363
Port Authority Revenue Bonds Series 2012B	31,970,000	(640,000)	31,330,000	1,164,150	1,804,150
Port Authority FDOT State Infrastructure Loan	2,589,945	(223,201)	2,366,744	51,799	275,000
Port Authority Revenue Note 2014A	366,480	(90,000)	276,480	4,956	94,956
Port Authority Revenue Note 2014B	2,741,875	(267,067)	2,474,808	83,898	350,965
<b>Total Port</b>	<b>43,518,300</b>	<b>(1,490,268)</b>	<b>42,028,032</b>	<b>1,478,166</b>	<b>2,968,434</b>
<b>Grand Totals</b>	<b>325,725,072</b>	<b>(20,601,146)</b>	<b>305,123,926</b>	<b>15,634,356</b>	<b>36,235,502</b>

# Summary of Debt Service for FY16

For the FY16 adopted budget, total debt service for the year contains \$20,601,146 principal payments and \$15,634,356 interest expense. The breakdown of category for debt service is as follows:

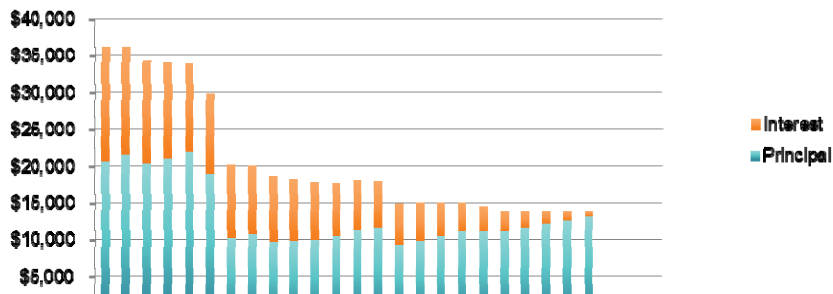
## Debt Service 2016

	Principal	Interest	TOTAL
General Obligation	590,000	19,893	609,893
General Government	10,910,878	4,226,612	15,137,490
Utilities	7,610,000	9,909,685	17,519,685
Port	1,490,268	1,478,166	2,968,434
	<b>20,601,146</b>	<b>15,634,356</b>	<b>36,235,502</b>



# Debt Outstanding and Annual Debt Service General Government Debt

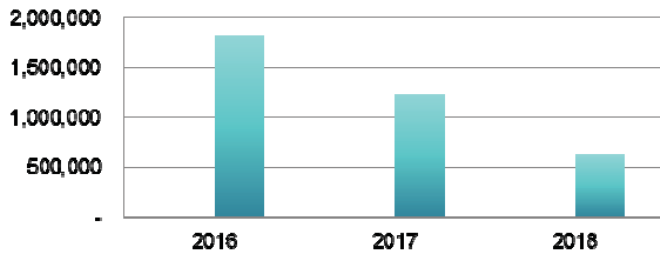
**Total Debt Service**  
(expressed in thousands)



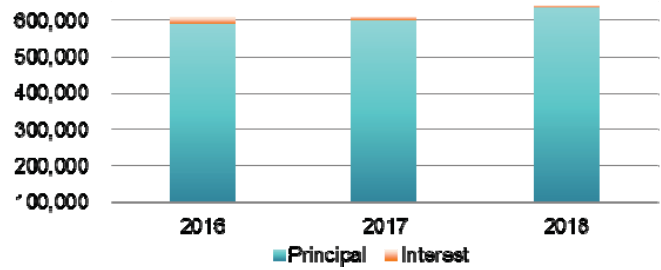


## General Government Debt

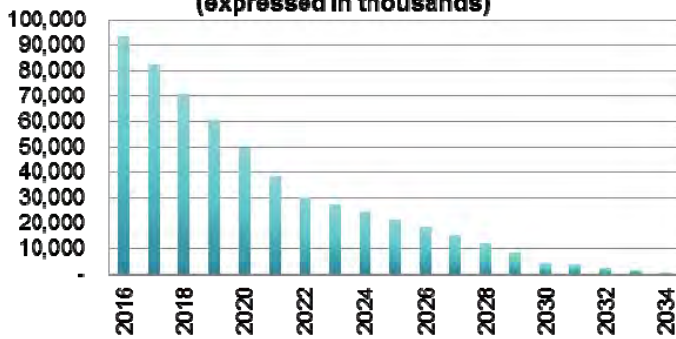
**General Obligation Debt Outstanding**



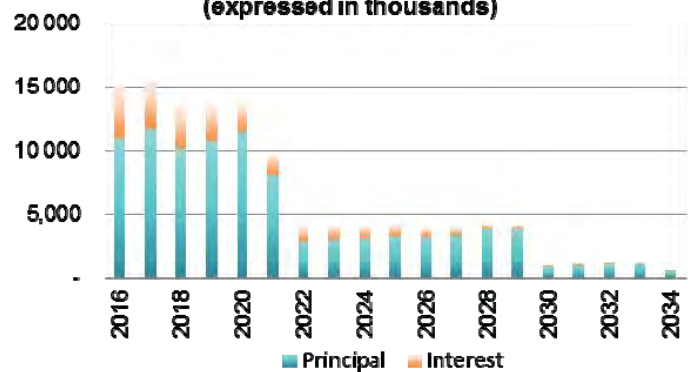
**General Obligation Debt Service**



**General Government Debt Outstanding (expressed in thousands)**

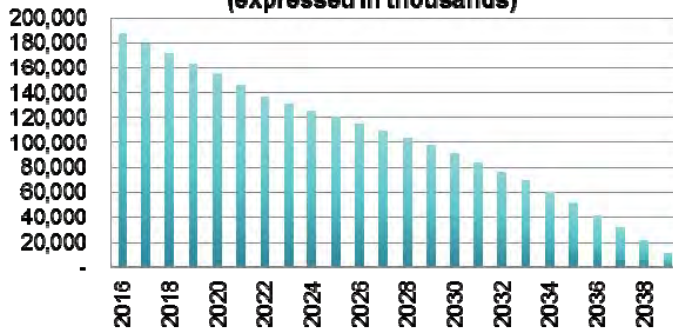


**General Government Debt Service (expressed in thousands)**

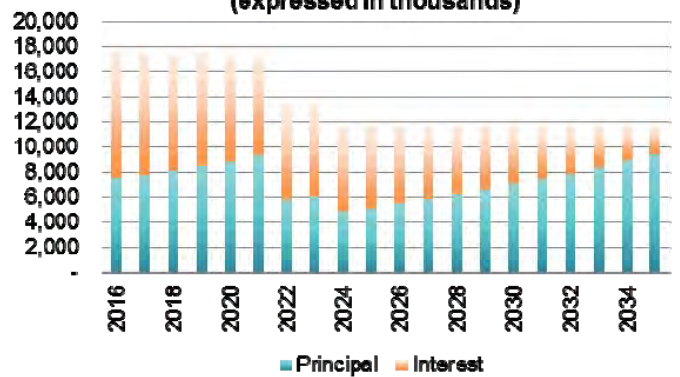


## Public Utilities System Debt

**Public Utilities System Debt Outstanding (expressed in thousands)**

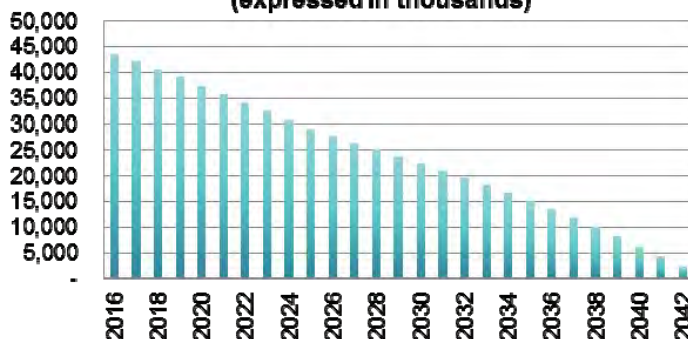


**Public Utilities System Debt Service (expressed in thousands)**

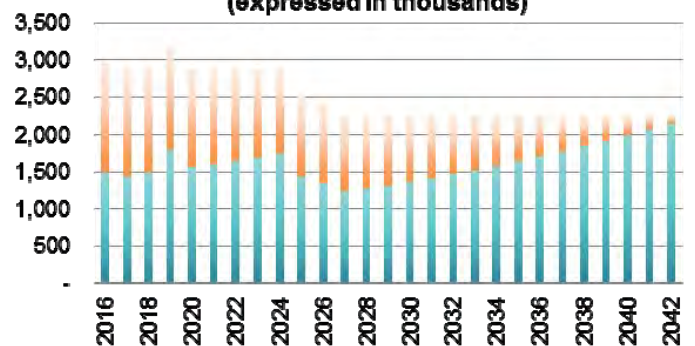


## Port Authority Debt

**Port Authority Debt Outstanding (expressed in thousands)**



**Port Authority Debt Service (expressed in thousands)**



# Schedule of Future Debt Service as Adopted

Bond / Note Issue	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
<b>Obligation Name</b>						
General Obligation Ref Bonds 2014	\$ 613,461	\$ 641,921	\$ -	\$ -	\$ -	\$ -
Revenue Imprv Bonds 2006	-	-	-	-	-	-
Revenue Refunding Bonds 2010	1,718,700	-	-	-	-	-
Revenue Refunding Bonds 2013	12,778,000	12,581,000	12,604,250	12,782,000	8,865,250	3,177,000
Revenue Improvement Note (ESCO) 2013	368,195	379,920	391,996	402,662	415,475	428,671
Revenue Improvement Bonds (ESCO) 2014	480,534	443,803	502,580	517,958	394,499	406,635
<b>Total General Government</b>	<b>\$ 15,958,890</b>	<b>\$ 14,046,644</b>	<b>\$ 13,498,826</b>	<b>\$ 13,702,620</b>	<b>\$ 9,675,224</b>	<b>\$ 4,012,306</b>
Utilities Series 2006	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities Series 2010A	1,149,634	1,149,634	1,149,634	4,029,634	3,973,246	3,909,023
Utilities Series 2010B	3,300,024	3,300,024	3,300,024	3,300,024	3,300,024	3,300,024
Utilities Series 2010C	1,605,475	2,883,075	2,884,200	-	-	-
Utilities Series 2010D	1,276,333	-	-	-	-	-
Utilities Series 2011	2,899,950	2,901,750	2,903,500	2,899,750	2,905,500	2,905,000
Utilities Series 2015	7,111,650	7,105,250	7,109,050	7,113,300	7,108,800	3,155,550
<b>Total Public Utilities</b>	<b>\$ 17,343,066</b>	<b>\$ 17,339,733</b>	<b>\$ 17,346,408</b>	<b>\$ 17,342,708</b>	<b>\$ 17,287,570</b>	<b>\$ 13,269,597</b>
Port Authority Revenue Bonds Series 2012A	\$ 445,263	\$ 441,863	\$ 443,312	\$ 444,462	\$ 442,262	\$ 445,962
Port Authority Revenue Bonds Series 2012B	1,799,950	1,805,300	1,799,900	1,801,000	1,805,025	1,801,775
Port Authority FDOT State Infrastructure Loan	275,000	275,000	275,000	275,000	275,000	275,000
Port Authority Revenue Note Series 2014A	8,786	8,786	285,098	-	-	-
Port Authority Revenue Note Series 2014B	350,966	350,965	350,965	350,965	350,965	350,966
<b>Total Port</b>	<b>\$ 2,879,965</b>	<b>\$ 2,881,914</b>	<b>\$ 3,154,275</b>	<b>\$ 2,871,427</b>	<b>\$ 2,873,252</b>	<b>\$ 2,873,703</b>
<b>Grand Totals</b>	<b>\$ 36,181,921</b>	<b>\$ 34,268,291</b>	<b>\$ 33,999,509</b>	<b>\$ 33,916,755</b>	<b>\$ 29,836,046</b>	<b>\$ 20,155,606</b>

Bond / Note Issue	FY2023	FY2024	FY2025	FY2026	FY2027-42	TOTAL
<b>Obligation Name</b>						
General Obligation Ref Bonds 2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,255,382
Revenue Imprv Bonds 2006	-	-	-	-	-	\$ -
Revenue Refunding Bonds 2010	-	-	-	-	-	\$ 1,718,700
Revenue Refunding Bonds 2013	3,179,250	3,180,750	3,176,250	2,910,750	9,256,800	\$ 84,491,300
Revenue Improvement Note (ESCO) 2013	442,264	456,263	468,911	483,763	3,678,892	\$ 7,917,012
Revenue Improvement Bonds (ESCO) 2014	419,134	432,008	445,268	449,479	4,047,619	\$ 8,539,517
<b>Total General Government</b>	<b>\$ 4,040,648</b>	<b>\$ 4,069,021</b>	<b>\$ 4,090,429</b>	<b>\$ 3,843,992</b>	<b>\$ 16,983,311</b>	<b>\$ 103,921,911</b>
Utilities Series 2006	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities Series 2010A	3,836,190	3,763,937	2,472,444	-	-	\$ 25,433,376
Utilities Series 2010B	3,300,024	3,300,024	4,510,024	6,888,170	56,020,162	\$ 93,818,548
Utilities Series 2010C	-	-	-	-	-	\$ 7,372,750
Utilities Series 2010D	-	-	-	-	-	\$ 1,276,333
Utilities Series 2011	2,903,250	-	-	-	-	\$ 20,318,700
Utilities Series 2015	3,155,550	4,605,550	4,688,050	4,782,800	95,700,100	\$ 151,635,650
<b>Total Public Utilities</b>	<b>\$ 13,195,014</b>	<b>\$ 11,669,511</b>	<b>\$ 11,670,518</b>	<b>\$ 11,670,970</b>	<b>\$ 151,720,262</b>	<b>\$ 299,855,357</b>
Port Authority Revenue Bonds Series 2012A	\$ 443,650	\$ 443,750	\$ 445,250	\$ 444,750	\$ 2,663,769	\$ 7,104,293
Port Authority Revenue Bonds Series 2012B	1,804,425	1,801,325	1,802,625	1,801,138	33,261,950	\$ 51,284,413
Port Authority FDOT State Infrastructure Loan	275,000	275,000	275,000	148,874	-	\$ 2,623,874
Port Authority Revenue Note Series 2014A	-	-	-	-	-	\$ 302,670
Port Authority Revenue Note Series 2014B	350,965	350,966	-	-	-	\$ 2,807,723
<b>Total Port</b>	<b>\$ 2,874,040</b>	<b>\$ 2,871,041</b>	<b>\$ 2,522,875</b>	<b>\$ 2,394,762</b>	<b>\$ 35,925,719</b>	<b>\$ 64,122,973</b>
<b>Grand Totals</b>	<b>\$ 20,109,702</b>	<b>\$ 18,609,573</b>	<b>\$ 18,283,822</b>	<b>\$ 17,909,724</b>	<b>\$ 204,629,292</b>	<b>\$ 467,900,241</b>

# Schedule of Debt Service Requirements as Adopted

**General Government**

**General Obligation Refunding Bonds, Series 2014**

<b>Original Par:</b>	\$ 7,275,000	<b>Debt Repayment Schedule:</b>			
<b>Outstanding Par:</b>	\$ 1,825,000	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
		2016	\$ 590,000	\$ 19,893	\$ 609,893
		2017	600,000	13,461	613,461
<b>Purpose:</b> Current refunded GO		2018	635,000	6,921	641,921
Refunding Bonds, Series 2003,			\$ 1,825,000	\$ 40,275	\$ 1,865,275
which refunded prior bonds					

**Revenue Improvement Bonds, Series 2006**

<b>Original Par:</b>	\$ 59,585,000	<b>Debt Repayment Schedule:</b>			
<b>Outstanding Par:</b>	\$ 4,250,000 *	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
		2016	\$ 4,250,000	\$ 212,500	\$ 4,462,500
<b>Purpose:</b> Funded new money			\$ 4,250,000	\$ 212,500	\$ 4,462,500
* Partially refunded with the County's 2013 Bonds					

**Revenue Refunding Bonds, Series 2010**

<b>Original Par:</b>	\$ 14,210,000	<b>Debt Repayment Schedule:</b>			
<b>Outstanding Par:</b>	\$ 3,300,000	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
		2016	\$ 1,615,000	\$ 105,275	\$ 1,720,275
<b>Purpose:</b> Refund the Revenue Refunding		2017	1,685,000	33,700	1,718,700
and Impr Bonds, Series 1999 and			\$ 3,300,000	\$ 138,975	\$ 3,438,975
Revenue Refunding Bonds,					
Series 2000					

**Revenue Refunding and Improvement Bonds, Series 2013**

<b>Original Par:</b>	\$ 79,640,000	<b>Debt Repayment Schedule:</b>			
<b>Outstanding Par:</b>	\$ 73,565,000	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
		2016	\$ 4,665,000	\$ 3,461,250	\$ 8,126,250
<b>Purpose:</b> Advance refund a portion of Rev Impr Bonds,		2017	9,550,000	3,228,000	12,778,000
Bond Series, 2004, Impr Bonds Series, 2006		2018	9,735,000	2,846,000	12,581,000
and Rev Refunding and Impr Bonds 2004.		2019	10,245,000	2,359,250	12,604,250
Bond will fund capital improvements and/or		2020	10,935,000	1,847,000	12,782,000
reimburse the County for prior capital		2021-2025	17,290,000	4,288,500	21,578,500
expenditures.		2026-2029	11,145,000	1,022,550	12,167,550
			\$ 73,565,000	\$ 19,052,550	\$ 92,617,550

**Revenue Improvement Note, Series 2013**

<b>Original Par:</b>	\$ 5,983,724	<b>Debt Repayment Schedule:</b>			
<b>Outstanding Par:</b>	\$ 5,856,409	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
		2016	\$ 143,183	\$ 213,628	\$ 356,811
<b>Purpose:</b> Energy improvement projects at		2017	159,974	208,221	368,195
Jail Facility		2018	177,731	202,189	379,920
		2019	196,501	195,495	391,996
		2020	214,543	188,119	402,662
		2021-2025	1,408,115	803,469	2,211,584
		2026-2030	1,920,927	499,227	2,420,154
		2031-2033	1,635,435	107,066	1,742,501
			\$ 5,856,409	\$ 2,417,414	\$ 8,273,823

**Revenue Improvement Bonds, Series 2014**

**Original Par:** \$ 6,482,360  
**Outstanding Par:** \$ 6,340,363

**Debt Repayment Schedule:**

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>Purpose:</b> ESCO Energy Reduction and Chilled Water Consolidation	2016	\$ 237,695	\$ 233,959	\$ 471,654
	2017	255,346	225,188	480,534
	2018	228,037	215,766	443,803
	2019	295,228	207,352	502,580
	2020	321,500	196,458	517,958
	2021-2025	1,259,567	837,977	2,097,544
	2026-2030	1,761,974	566,112	2,328,086
	2031-2034	1,981,016	187,996	2,169,012
		<u>\$ 6,340,363</u>	<u>\$ 2,670,808</u>	<u>\$ 9,011,171</u>

**Public Utilities**

**Public Utilities Revenue Improvement Bonds, Series 2006**

**Original Par:** \$ 44,895,000  
**Outstanding Par:** \$ 3,195,000

**Debt Repayment Schedule:**

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>Purpose:</b> Funded new money	2016	\$ 3,195,000	\$ 135,787	\$ 3,330,787
		<u>\$ 3,195,000</u>	<u>\$ 135,787</u>	<u>\$ 3,330,787</u>

\*Partially Refunded by Utilities Series 2015 Bonds

**Public Utilities System Revenue BABS Bonds Series 2010A**

**Original Par:** \$ 17,925,000  
**Outstanding Par:** \$ 17,925,000

**Debt Repayment Schedule:**

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>Purpose:</b> Funded new money	2016	\$ -	\$ 1,149,634	\$ 1,149,634
	2017	-	1,149,634	1,149,634
	2018	-	1,149,634	1,149,634
	2019	-	1,149,634	1,149,634
	2020	2,880,000	1,149,634	4,029,634
	2021-2025	15,045,000	2,909,840	17,954,840
			<u>\$ 17,925,000</u>	<u>\$ 8,658,010</u>

**Public Utilities System Revenue RZEDB Bonds Series 2010B**

**Original Par:** \$ 45,300,000  
**Outstanding Par:** \$ 45,300,000

**Debt Repayment Schedule:**

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>Purpose:</b> Funded new money	2016	\$ -	\$ 3,300,024	\$ 3,300,024
	2017	-	3,300,024	3,300,024
	2018	-	3,300,024	3,300,024
	2019	-	3,300,024	3,300,024
	2020	-	3,300,024	3,300,024
	2021-2025	1,210,000	16,500,120	17,710,120
	2026-2030	19,895,000	13,320,984	33,215,984
	2031-2035	24,195,000	5,497,348	29,692,348
		<u>\$ 45,300,000</u>	<u>\$ 51,818,572</u>	<u>\$ 97,118,572</u>

**Public Utilities System Revenue Impr Bonds, Series 2010C**

**Original Par:** \$ 6,720,000  
**Outstanding Par:** \$ 6,720,000

**Debt Repayment Schedule:**

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>Purpose:</b> Funded new money	2016	\$ -	\$ 295,475	\$ 295,475
	2017	1,310,000	295,475	1,605,475
	2018	2,650,000	233,075	2,883,075
	2019	2,760,000	124,200	2,884,200
			<u>\$ 6,720,000</u>	<u>\$ 948,225</u>

**Public Utilities System Revenue Bonds Series 2010D**

**Original Par:** \$ 8,190,000  
**Outstanding Par:** \$ 3,625,000

**Debt Repayment Schedule:**

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>Purpose:</b> Funded new money	2016	\$ 2,410,000	176,965	\$ 2,586,965
	2017	1,215,000	61,333	1,276,333
		<u>\$ 3,625,000</u>	<u>\$ 238,298</u>	<u>\$ 3,863,298</u>

FY16 Adopted Budget Book

**Public Utilities System Revenue Bonds Series 2011**

**Original Par:** \$ 22,650,000  
**Outstanding Par:** \$ 18,820,000

**Debt Repayment Schedule:**

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>Purpose:</b> Advance refunded a portion of the Public utilities Revenue Refunding and Imprv Bonds, Series 2003	2016	2,005,000	900,150	\$ 2,905,150
	2017	2,080,000	819,950	2,899,950
	2018	2,165,000	736,750	2,901,750
	2019	2,275,000	628,500	2,903,500
	2020	2,385,000	514,750	2,899,750
	2021-2023	7,910,000	803,750	8,713,750
			<u>\$ 18,820,000</u>	<u>\$ 4,403,850</u>

**Public Utilities System Revenue Bonds Series 2015**

**Original Par:** \$ 91,485,000  
**Outstanding Par:** \$ 91,485,000

**Debt Repayment Schedule:**

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>Purpose:</b> Refunded a portion of the Public utilities Revenue Refunding and Imprv Bonds, Series 2006	2016	-	3,951,650	\$ 3,951,650
	2017	3,160,000	3,951,650	\$ 7,111,650
	2018	3,280,000	3,825,250	\$ 7,105,250
	2019	3,415,000	3,694,050	\$ 7,109,050
	2020	3,590,000	3,523,300	\$ 7,113,300
	2021-2025	6,820,000	15,893,500	\$ 22,713,500
	2026-2030	11,125,000	14,016,500	\$ 25,141,500
	2031-2035	17,735,000	10,927,400	\$ 28,662,400
	2036-2039	42,360,000	4,319,000	\$ 46,679,000
			<u>\$ 91,485,000</u>	<u>\$ 64,102,300</u>

**Port Authority**

**Port Authority Revenue Refunding Bonds, Series 2012A**

**Original Par:** \$ 6,605,000  
**Outstanding Par:** \$ 5,850,000

**Debt Repayment Schedule:**

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>Purpose:</b> Funded new money	2016	\$ 270,000	\$ 173,363	\$ 443,363
	2017	280,000	165,263	445,263
	2018	285,000	156,863	441,863
	2019	295,000	148,312	443,312
	2020	305,000	139,462	444,462
	2021-2025	1,660,000	560,874	2,220,874
	2026-2030	1,910,000	312,600	2,222,600
	2031-2032	845,000	40,919	885,919
			<u>\$ 5,850,000</u>	<u>\$ 1,697,656</u>

**Port Authority Revenue Refunding Bonds, Series 2012B**

**Original Par:** \$ 33,730,000  
**Outstanding Par:** \$ 31,970,000

**Debt Repayment Schedule:**

	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
<b>Purpose:</b> Funded new money	2016	\$ 640,000	\$ 1,164,150	\$ 1,804,150	
	2017	655,000	1,144,950	1,799,950	
	2018	680,000	1,125,300	1,805,300	
	2019	695,000	1,104,900	1,799,900	
	2020	710,000	1,091,000	1,801,000	
	2021-2025	3,850,000	5,165,175	9,015,175	
	2026-2030	4,495,000	4,509,764	9,004,764	
	2031-2035	6,770,000	3,572,724	10,342,724	
	2036-2039	9,240,000	1,735,600	10,975,600	
	2040-2042	4,235,000	505,000	4,740,000	
			<u>\$ 31,970,000</u>	<u>\$ 21,118,563</u>	<u>\$ 53,088,563</u>

**Port Authority FDOT State Infrastructure Bank Loan**

<b>Original Par:</b>	\$ 4,500,000	<b>Debt Repayment Schedule:</b>			
<b>Outstanding Par:</b>	\$ 2,589,945	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>Purpose:</b> Funded new money		2016	\$ 223,201	\$ 51,799	\$ 275,000
		2017	227,665	47,335	275,000
		2018	232,218	42,782	275,000
		2019	236,863	38,137	275,000
		2020	241,600	33,400	275,000
		2021-2025	1,282,443	92,557	1,375,000
		2026	145,955	2,919	148,874
			<u>\$ 2,589,945</u>	<u>\$ 308,929</u>	<u>\$ 2,898,874</u>

**Port Authority Revenue Note 2014A**

<b>Original Par:</b>	\$ 453,480	<b>Debt Repayment Schedule:</b>			
<b>Outstanding Par:</b>	\$ 366,480	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>Purpose:</b> Refunding a portion of 2012A&B bonds		2016	\$ 90,000	\$ 4,956	\$ 94,956
		2017	-	8,786	8,786
		2018	-	8,786	8,786
		2019	276,480	8,618	285,098
			<u>\$ 366,480</u>	<u>\$ 31,146</u>	<u>\$ 397,626</u>

**Port Authority Revenue Note 2014B**

<b>Original Par:</b>	\$ 3,000,000	<b>Debt Repayment Schedule:</b>			
<b>Outstanding Par:</b>	\$ 2,741,875	<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>Purpose:</b> Refunding Port Logistec Loans		2016	\$ 267,067	\$ 83,898	\$ 350,965
		2017	275,957	75,009	350,966
		2018	284,900	66,065	350,965
		2019	294,133	56,832	350,965
		2020	303,533	47,432	350,965
		2021-2024	1,316,285	87,577	1,403,862
			<u>\$ 2,741,875</u>	<u>\$ 416,813</u>	<u>\$ 3,158,688</u>

\*Refunded the Port Logistec Loan-2008

\*Refunded the Port Logistec Loan-2010

\$ 325,725,072      \$ 178,410,671      \$ 504,135,743

## Rating Agency Analysis

Independent assessments of the relative credit worthiness of municipal securities are conducted by rating agencies. The agencies furnish grades based on a combination of letters and / or numbers that convey their assessment of the ability and willingness of a borrower to repay its debt in full and on time. Credit ratings issued by these agencies are a critical driver in determining the cost of borrowed funds in the municipal bond market.

Moody's Investors Service, Standard and Poor's Corporation, and Fitch Ratings are the three major rating agencies that rate municipal debt. These rating agencies have provided a rating assessment of credit worthiness for Manatee County. There are five primary factors that comprise their ratings:

- Economic conditions – stability of trends
- Debt history of county – debt and debt position
- Governmental/administration – leadership and organizational structure of the county
- Financial performance-current financial status and the history of financial reports
- Debt management-debt policies, including long-term planning

Each of the rating agencies has their own method of assigning a rating on the ability and willingness of a borrower to repay in full and on time. Issuers must pay a fee for the opportunity to have one or more rating agencies rate existing and proposed debt issuance. The following chart outlines how the ratings reflect credit worthiness, ranging from very strong securities to speculative and default situations and illustrates where Manatee County has been rated by Moody's and

Fitch within their respective rating scales. On January 7, 2014 the general obligation bonds were refunded through private placement with a commercial bank and therefore carry an implied rating of AAA.

Where Manatee County Bond Ratings Rank on the Fitch and Moody's Rating Scales					
(Manatee County Ratings Outlined in Red)					
Moody's Rating	Modifier *	Moody's Definitions	Fitch Rating	Modifier *	Fitch Definitions
Aaa		Demonstrates the strongest creditworthiness relative to other US municipal or tax-exempt issuers or issues.	AAA		Lowest expectation of default risk. Assigned only in cases of exceptionally strong capacity for payment of financial commitments.
Aa1	1, 2 or 3	Manatee County General Obligation Bonds	AAA		Manatee County General Obligation Bonds
Aa	1, 2 or 3	Demonstrates very strong creditworthiness relative to other US municipal or tax-exempt issuers or issues.	AA	+ / -	Expectation of very low default risk. Capacity for payment of financial commitments is considered strong.
Aa2		Manatee County Utility Bonds Manatee County Revenue Bonds Manatee County Port Authority	AA+		Manatee County Utility Bonds Manatee County Revenue Bonds Manatee County Port Authority
A	1, 2 or 3	Demonstrates above-average creditworthiness relative to other US municipal or tax-exempt issuers or issues.	A	+ / -	Expectation of low default risk. Capacity for payment of financial commitments is considered strong.
Baa	1, 2 or 3	Demonstrates average creditworthiness relative to other US municipal or tax-exempt issuers or issues.	BBB	+ / -	Expectation of default risk are low. Capacity for payment of financial commitments is considered adequate.
Ba	1, 2 or 3	Demonstrates below-average creditworthiness relative to other US municipal or tax-exempt issuers or issues.	BB	+ / -	Elevated vulnerability to default risk. Financial flexibility exists which supports servicing of financial commitments.
B	1, 2 or 3	Demonstrates weak creditworthiness relative to other US municipal or tax-exempt issuers or issues.	B	+ / -	Material default risk is present but a limited margin of safety remains. Financial commitments are currently being met but capacity for continued payment is vulnerable to business exteriorization.
Caa	1, 2 or 3	Demonstrates very weak creditworthiness relative to other US municipal or tax-exempt issuers or issues.	CCC		Default is a real possibility.
Ca		Issuers or issues rated Ca demonstrate extremely weak creditworthiness relative to other US municipal or tax-exempt issuers or issues.	CC		Default appears probable.
C		Demonstrates the weakest creditworthiness relative to other US municipal or tax-exempt issuers or issues.	C		Default is imminent or inevitable.
			RD		Experienced an uncured payment default on a bond, loan, or other material financial obligation but has not entered into bankruptcy filings, administration, receivership, liquidation or other formal winding-up procedure and has not otherwise ceased business.

\*Modifiers 1, 2 and 3 indicate where obligation ranks in each category. Modifiers of “+” or “-” denote relative status within major rating categories. Modifier 1 ranks in the higher end, 2 ranks in the mid-range, and 3 ranks in the lower end.



# Financíal Structure & Polícíes

---

---

# Financial Structure

## The Governmental Entity

Manatee County is a non-charter county established under the Constitution and the laws of the State of Florida. Manatee County is governed by a seven member Board of County Commissioners. Five members represent a geographical district within the county while two members represent the county at-large. There are five additional officers elected countywide: Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector.

The Board of County Commissioners is responsible for adopting the county budget and provides all funding used by the constitutional offices with the exception of fees collected by the Clerk of the Circuit Court, the Tax Collector, and the Property Appraiser. The Finance department, under the direction of the Clerk of the Circuit Court, maintains the accounting system for the county's operations and is responsible for accounting, managing, and disbursing the county's monies.

The annual budget is a plan for current expenditures and the adopted means of financing them. The annual budget is prepared and managed by the Financial Management department under the direction of the County Administrator. The Board of County Commissioners adopts budgets for the operations of the county as a whole, including, but not limited to: Port Manatee, the Manatee County Civic Center, the Manatee County Tourist Development Council, and a countywide public utilities system.

## Governmental Accounting

The accounting system provides the basis for budgetary control. Formal budgetary integration combines budgetary accounts into the general ledger so that actual revenues and expenditures are always measured against the budget to assure that expenditures do not exceed appropriations.

The financial transactions of the county are recorded in individual funds and account groups, each of which is a separate accounting entity. Each fund is accounted for by providing a separate, self-balancing set of accounts comprised of its assets, liabilities, reserves, equities, revenues, and expenditures. The county adopts budgets for the following fund types and account groups (a list of county operating funds for each fund type for the fiscal year 2016 budget is shown below each description).

**Governmental Funds** - The focus of governmental funds measurement is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income.

Governmental funds are accounted for using the modified accrual basis of accounting. The following are governmental funds:

**General Fund** - The general fund is the general operating fund of the county. All general tax revenues and other receipts that accounting principles do not require to be accounted for in a separate fund are accounted for in the general fund.

**Special Revenue Funds** - Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

5 & 6 Cent Gas Tax Fund  
 5Ct Voted Gas Tax  
 911 Enhancement  
 Assessment Revenue  
 Beach Erosion Control  
 Building Department  
 Cable Franchise Fees  
 Children's Services  
 Const. 5 & 6 80% Maint. Proj.  
 County 9 Ct Voted Road Resurfacing  
 Court Technology  
 Department of Natural Resources Grants  
 Dredging Assessment  
 EMS Trust  
 EMS/Public Safety Impact Fees  
 Florida Boating Improvement Program  
 Green Bridge Demolition  
 Impact Fee Administration - Affordable Housing  
 Impact Fee Administration

Law Enforcement Impact Fees  
 Library, Library Gift & Eaton Trust  
 Local Opt. 4Ct Maint. Proj.  
 Palm Aire MSTU  
 Parks Impact Fees  
 Phosphate Severance Tax  
 Port TIF (County)  
 Sarasota-Manatee MPO  
 Southwest TIF (County)  
 Spec. Federal Law Enf. Trust  
 Special Law Enforcement State Trust  
 Street Lighting Districts  
 Substance Abuse  
 Tourist Development  
 Transportation Impact Fees  
 Transportation Trust  
 Tree Trust  
 Unincorporated MSTU

Debt Service Funds - Debt service funds are used to account for the annual payment of principal, interest and expenditures on long-term general obligation debt, other than bonds payable from the operations of an enterprise fund.

2004 Transportation Bonds  
 2006 & 2010 Revenue Refunding & Improvement Bonds  
 2013 Revenue Refunding & Improvement Bonds & Note  
 2014 General Obligation Refunding  
 2014 Revenue Improvement Bonds  
 2013 Revenue Refunding & Improvement Bonds Capital Projects  
 2013 Revenue Refunding & Improvement Bonds Transportation Capital Projects  
 ESCO Capital Projects

Capital Projects Funds - Capital project funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by special assessments or enterprise operations.

2004 Transportation Bonds  
 2013 Revenue Refunding & Improvement Bonds  
 Capital Projects  
 2013 Revenue Refunding & Improvement Bonds  
 Transportation Capital Projects  
 5Ct Board Voted Capital Project  
 Beach Erosion Control Projects  
 Building Capital Projects  
 Comprehensive Jail Facility  
 ESCO Capital Projects  
 ESCO PH2 Capital Projects

Gas Tax Capital Projects Law Enforcement  
 Impact Fee Capital Projects  
 Library Capital Projects  
 Local Option 4th Cent Gas Tax Projects  
 Local Option 5th & 6th Cent Gas Tax Proj.  
 Parks & Recreation Capital Projects  
 Parks Impact Fees Projects  
 Public Safety Impact Fee Project Fund  
 Road Assessment Capital Projects  
 Road Impact Fees Projects  
 South Cty CRA Cap Projects  
 Transportation Impact Fees Projects

**Proprietary Funds** - The focus of proprietary fund measurement is upon determination of net income, financial position, and changes in financial position. Proprietary funds use the accrual basis of accounting. The following are proprietary funds:

Enterprise Funds - Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the stated intent is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed primarily through user charges. Enterprise funds are also used where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Civic Center	Stormwater Management
Port Manatee	Transit System & Transit Cap Projects
Port Manatee Debt Service	Utility Bond Funds
Sewer Facility Invest Fees	Utility Maintenance Projects
Solid Waste	Water & Sewer Cap Improvements
Solid Waste Capital Improvements	Water & Sewer Debt Service
Solid Waste Debt Service	Water & Sewer Operating
Stormwater Capital Improvements	Water Facility Invest Fees

**Internal Service Funds** - Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the county or to other governmental units on a cost reimbursement basis.

Automated Systems Maintenance	Health Self Insurance
Communications	Radio
Fleet Services	Self Insurance
Fuel Services	

**Fiduciary Funds** - Fiduciary funds are used to account for assets held by a governmental unit acting as a trustee for units, or other funds of the same governmental unit. Funds use the accrual basis of accounting. The following are fiduciary funds:

None

**Agency Funds** - A fund used to account for resources received and held by the governmental unit as an agent for others.

None

**Trust Funds** - A fund used to account for resources received and held by the governmental unit as trustee, to be expended or invested in accordance with the conditions of the trust.

None

## Budgetary Basis Data

The county adopts operating budgets for all governmental and proprietary funds on a modified accrual basis, which is not always the same basis of accounting that is used to account for the actual results of operations. Depreciation expense is not budgeted; however, expenditures for capital outlays are capitalized into fixed assets and eliminated from the results of operations on a Generally Accepted Accounting Principles (GAAP) basis. Principal repayment and interest expense are budgeted as expenditures in proprietary funds, but principal repayment is accounted for as a reduction to bond payable liability. Accumulated compensated absence leave in proprietary funds is reflected in the funds financial statements on the accrual basis, but are not budgeted as expenditures.

The County Administrator's budget development process is explained in the budget message found in the beginning of this document. When the budget process reaches the point at which the budget is to be submitted to the Board of County Commissioners, the remaining steps in the process are prescribed by statute.

The following are the procedures required by statute and followed by the Board in establishing the budget for the county:

- Within 15 days after certification of the ad valorem tax roll by the Property Appraiser, a proposed operating budget is presented to the Board of County Commissioners for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
- By Board resolution, a tentative budget is submitted to the public. Public hearings are held to obtain taxpayers comments.
- Fifteen days after submission of the tentative budget, a final budget is proposed and public hearings are held.
- Prior to September 30, the county's operating budget is legally enacted through passage of a resolution.
- During the year, the County Administrator or designee acts on intradepartmental budget changes that do not alter the total revenue or expenditures budgeted to a fund or department. All other budget changes (whether they are transfers between departments or alterations of total revenues or expenditures in a fund) are approved by Board resolution.
- Florida Statutes 129, Section 7, as amended in 1978, provides that expenditures in excess of total fund budgets are unlawful. The fund level is, therefore, the highest level of control for budgetary considerations.
- Formal budgetary integration is employed as a management control device during the year for all fund types.

### Net Budget

The net budget is used to represent the amount of new appropriations for expenditure in the new fiscal year. The net budget excludes interfund transfers, internal services, trust fund reserves, cash balance reserves not intended for expenditure, and capital projects fund budgets from prior years. Interfund transfers and internal service payments are movements of monies from one fund to another for the purpose of accurately accounting for expenditures in accordance with Generally Accepted Accounting Principles. Transfers and internal service payments result in showing the funds transferred as being expended twice and to avoid double counting they are excluded from the net budget.

	FY15	FY16
Adopted Net Budget	\$540,803,738	\$563,871,886

The adopted gross budget includes all appropriations in the budget, a significant portion of which are interfund transfers and internal service charges or services. Thus, the gross budget counts these items twice. The fiscal year 2016 adopted gross budget is \$1,163,524,551.

# Financial Policies

## Section I

### Budget Implementation and Administration

On September 27, 1994, the Board of County Commissioners adopted Resolution R-94-270, which consolidated and codified existing policies and practices, and also initiated some new procedures designed to reduce paperwork and facilitate budget administration.

#### **Authority and Accountability**

The County Administrator is responsible for managing all financial resources budgeted under the Board of County Commissioners. Keeping within overall budget limits as adopted or amended, the County Administrator has the authority, subject to controls set forth herein, to adjust allocations of resources in order to accomplish the goals and objectives of the Board of County Commissioners. The County Administrator or designee will establish criteria to use in evaluating financial management performance of department managers.

#### **Budget Development**

The County Administrator or designee will set forth procedures and guidelines to be followed by departments in developing budget requests. Departmental budget requests will be reviewed, analyzed, and aggregated into budget recommendations that will reflect the objectives and policies of the Board of County Commissioners. The proposed budget will be presented to the Board of County Commissioners and adopted in accordance with Florida law. Budget recommendations will include Reserves as deemed appropriate by the County Administrator. In addition to Reserves for Contingency, other Reserves may be budgeted for items including but not limited to: Reserve for Cash Balance which will include monies intended to be used for cash flow purposes and should, in aggregate, be adequate to ensure availability of operating cash prior to receipt of budgeted revenue; Prior Year Appropriation, for encumbrances and items budgeted and/or requisitioned in the previous year but not delivered or invoiced in the previous year; Reserve for Salary Adjustment, which will be budgeted in funds to pay for planned merit increases, wage adjustments, and unrealized attrition, and distributed to operating cost centers only if needed; Reserve for Capital Outlay, which may include funds set aside for capital equipment and/or capital improvements. Reserves for Contingency may include funds for specific items or activities which are not intended for purchase unless specific authorization from the Board of County Commissioners is given during the fiscal year.

Budgets will be established and expended to reflect as accurately as possible all costs related to activities of each program or cost center. To accomplish this, salaries will be allocated between appropriate cost centers when necessary. Indirect cost allocations will be used to the greatest extent possible. Intergovernmental charges will be used as a mechanism to properly reflect costs when appropriate. An attrition factor, based on experience, may be applied to departmental salary budget allocations.

A balanced budget will be prepared with estimated receipts to include balances brought forward equal to the total appropriations and reserves. A budget summary will be presented with each year's tentative budget to meet the budget summary requirements of Florida Statute 129.03(3)(a)(b). The summary will show a gross budget total which will include all items shown on the expenditure side of the budget, including transfers, internal services, and cash balances. Since this overstates and does not represent the net new appropriations for expenditure in a fiscal year, a net budget will be calculated by subtracting from the gross budget all transfers, internal services, prior year appropriations, and cash balances. Prior year project appropriations will also be shown on the summary, to be continued into the next fiscal year, separately from net new appropriations.

## Budget Administration

With adoption of a budget, the Board of County Commissioners is approving a broad policy plan as well as the estimated funding needs at the fund and departmental level. Line items and cost centers are subsets of fund and departmental budgets established for control and tracking purposes, and are not mandates to fully expend funds appropriated, nor are they unchangeable limits.

The Budget Officer, with approval of the County Administrator or designee, has authority to approve transfers of funds between cost centers and line items as long as the transfer is within department and fund limits. Procedures for making such transfers will be developed and implemented by the County Administrator or Budget Officer with the cooperation and approval of the Clerk of the Circuit Court. In the absence of such procedures, such transfers will require a budget resolution approved by the Board of County Commissioners. Budget resolutions will identify the fund, department, and cost centers affected by the amendment. Line items need not be included on budget amendments if a procedure to identify the line item portions of budget amendments is developed and implemented by the County Administrator and with the cooperation and approval of the Clerk of the Circuit Court. Scrivener errors on budget resolutions may be corrected by the County Administrator using the same forms and procedures used for transfers between cost centers.

Budget adjustments that cross departmental or fund lines require approval by resolution of the Board of County Commissioners. Budget adjustments that appropriate unanticipated revenue available within or transferred to a fund (which may include unbudgeted fund balances from prior years) also require a resolution adopted by the Board of County Commissioners.

Budget control will be exercised at the cost center level. Budget line items may show negative balances, but total budgets of cost centers may not be exceeded. Budget performance will be evaluated based on budget and actual amounts as of the end of the fiscal year.

## *County Administrator Guidelines*

Pursuant to policy set forth in Resolution R-94-270, the County Administrator set forth the following guidelines and procedures for budget development.

### **Budget Development Guidelines**

The County Administrator has implemented a “zero-based” process in which funds are allocated by program rather than by department. All county departments which report to the County Administrator have examined each program and service to evaluate the needs and have prioritized these services as “decision units” in accordance with available resources.

The term “zero-based” means that each program starts with no funding. The minimum cost necessary to operate the program is then determined, and becomes the “base unit”. The base is then built upon by adding additional “decision units” with each unit being the cost for an increase in the level of service provided by the program. Each decision unit builds on the preceding unit up to a “continuation level” which delineates the current operations of the department. Departments can submit “desired” decision units for program expansions, enhancements or for new programs.

Nonrecurring items are funded from nonrecurring sources, usually fund balance, and recurring budget items are funded from recurring sources.

Replacement equipment and major building repair needs are usually the highest priority nonrecurring items.

**Accounting and Reporting Practices (Basis of Budgeting and Accounting)**

- A. Maintain accounting and reporting practices in conformance with the Uniform Accounting System of the State of Florida and Generally Accepted Accounting Principles (GAAP).
- B. Maintain accounting system records on a basis consistent with the accepted standards for local government accounting according to Governmental Accounting and Financial Reporting (GAFR), the National Council on Governmental Accounting (NCGA), and the Governmental Accounting Standards Board (GASB).
- C. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All Governmental Funds and Expendable Trust Funds are accounted for using a current financial resources measurement focus on a modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated sick pay and accumulated vacation pay, which are not recorded as expenditures; (2) prepaid insurance and similar items, which are reported only on the Balance Sheet and do not affect expenditures; and (3) principal and interest on general long-term debt, which are recognized when due. Budgets for Governmental Funds are also prepared on the modified accrual basis.

All Proprietary and Nonexpendable Trust Funds are accounted for using a flow of economic resources measurement focus on an accrual basis of accounting. Revenues are recognized in the period in which they are earned and expenses are recognized in the period incurred.

The preparation of financial statements in conformity with Generally Accepted Accounting Principles, as applicable to governmental units, requires management to make use of estimates that affect the reported amounts in the financial statements. Actual results could differ from estimates.

- D. Provide regular interim financial statements prepared in accordance with GAAP to the Board of County Commissioners and the public that include all fund groups.
- E. Provide regular monthly trial balances to county departments of line item financial activity by type of revenue and expenditure. Financial information is also available “on line” to all departments.
- F. Insure that an annual financial and compliance audit of the county’s financial records is conducted by an independent firm of certified public accountants whose findings and opinions are published and available for public review.
- G. Maintain a continuing program of internal audits.
- H. Seek, annually, the Government Finance Officers Association (GFOA) Certificate of Achievement in Financial Reporting and the GFOA’s annual Distinguished Budget Presentation Award.



## Section II

### Administration of the Five Year Capital Improvement Program

#### **Purpose and Intent**

This section is established to provide for the applicability and effect of the Five Year Capital Improvement Program for the Manatee County Board of County Commissioners, and to set forth the specific requirements and procedures related to the revision and update of the Capital Improvement Program. It is the intent of this resolution that its prescriptive provisions shall be implemented, in part, through the completion of the Capital Improvement projects as described herein.

#### **Applicability**

The Five Year Capital Improvement Program shall apply to capital improvement projects undertaken by the County of Manatee, Florida. For the purposes of this section, the term "capital improvement project" shall mean a nonrecurring expenditure of \$50,000 or more from county funds for the construction, installation, or acquisition of capital facilities, or the acquisition of interests in land.

#### **Review and Revision**

Each year the Five Year Capital Improvement Program shall be updated by resolution of the Board of County Commissioners. Such review and revision of the Capital Improvement Program shall be consistent with the Goals, Objectives, and Policies of the Manatee County Comprehensive Plan.

#### **Consistency of Governmental Development**

- A. For the purpose of the consistency requirement of the Program, the first year of the Five Year Capital Improvement Program shall apply to all capital improvement projects undertaken by the County of Manatee for which funds were or will be appropriated in fiscal year 2016, except as provided in paragraph D of Section 5 Administrative Provisions, or in a prior year, if the project has not been started as of October 1, 2015.
- B. Year Two of the Five Year Capital Improvement Program shall apply to all capital improvement projects for which funds will be appropriated in Fiscal Year 2017. Projects for Year Two are subject to availability of funds and subsequent appropriation of funds by the Board of County Commissioners.
- C. Years Three through Five of the Five Year Capital Improvement Program shall represent general county policy with respect to capital improvements programming, subject to review and revision on a case by case basis during each of the succeeding budget years, and subject to availability of funds.
- D. Notwithstanding Paragraphs A, B and C above, the County of Manatee may undertake other capital improvement projects not shown in the current year of the Five Year Capital Improvement Program as follows:
  - (1) **Emergencies** Projects found by the Board of County Commissioners to be of an emergency nature may be undertaken without amendment to the program.
  - (2) **Other Projects** If not so found to be of an emergency nature, such projects that are deemed by the Manatee County Board of County Commissioners to be of higher priority by resolution of the Board of County Commissioners.

Provided, however, that in all cases, such projects shall be otherwise consistent with the prescriptive provisions of the Plan.

**Administrative Provisions**

- A. Capital improvement shall be deemed consistent with the Capital Improvement Program where they are consistent as to general location, scale and type of facility as provided in the CIP project description, although it need not be consistent in revenue sources or manner of operation.
- B. If funding for a project identified in the CIP as a future year project or a project of record becomes available in advance of the year for which it is planned, the Board of County Commissioners may proceed to implement that project when funding becomes available without an amendment to the Plan.
- C. Amounts shown in the CIP as estimated project costs are estimates and not intended to serve as precise project budgets. This also applies to initial appropriations for the capital projects. A precise project budget will be established for a project upon completion of the following:
  - (1) Engineering and architectural plans and specifications (upon which the project cost will be estimated).
  - (2) Adoption of budget amendments subsequent to completion of plans and specification that may be necessary to properly fund the project.
- D. Budgets for projects shall be adopted by the Board of County Commissioners as provided in Resolution R-94-270 which establishes the Manatee County Budget Administration and Implementation Policy. Budget Administration Procedures as provided for under Resolution R-94-270 allow the Budget Officer or his designee to authorize the Purchasing division to encumber items which require exception to the level of budget control established in the Budget Administration Procedures. This authorization can be given for approved projects, items previously approved for expenditure by the Board of County Commissioners, items required by law, or other expressed priorities of the Board of County Commissioners. Projects included in this CIP and previous CIPs are to be considered “approved projects” for the purpose of encumbering funds in anticipation of formal budget amendment in order to meet significant time constraints or provide for improved fiscal resource management.
- E. To the maximum extent possible, engineering and architectural plans and specifications prepared for roadway projects contained in the Capital Improvement Program will incorporate landscaping, pedestrian/ bicycle facilities and other aesthetic design considerations that enhance the image of the community and reduce the impacts to adjacent land uses.
- F. This Five Year Capital Improvement Program is prepared to be consistent with the Capital Improvement Element of the Comprehensive Plan subject to any proposed amendments to the plan presented to the Board of County Commissioners. If any provisions of this resolution are not consistent with the Comprehensive Plan, then the Comprehensive Plan shall prevail over any provisions of this resolution. Projects in the Five Year Capital Improvement Program that impact on the Capital Improvement Element of the Comprehensive Plan may require subsequent adoption of ordinances and/or amendments to the Comprehensive Plan before the projects can be initiated.

**Funding Sources**

- A. It is the intent of the Board of County Commissioners that any project included in the program may be financed and refinanced using bond proceeds. Language is provided to ensure that the issuance of bonds to finance projects remains as a viable alternative, even if other fund sources are used to initially finance projects.
- B. A resolution is an affirmative action of the Board towards the issuance of bonds to finance or refinance the

Capital Improvement Program of the county in accordance with the laws of the state and the applicable provisions of the Internal Revenue Code of 1986, as amended, and the rules and regulations of the Internal Revenue Service applicable thereto.

- C. The Board determines to issue, to the extent necessary to provide financing for projects, or refinancing for such projects funded from other sources, its general obligation and revenue bonds pursuant to the laws of the State of Florida and, if required by the laws of the State, or the Constitution, a referendum vote on such general obligation bonds, for the capital improvements described in the Five Year Capital Improvement Program in one or more series and issues. The authority established is implemented by subsequent resolutions of the Board of County Commissioners.

### Section III Debt Policy

The Board of County Commissioners approved the current debt policy in 1985. We have used this policy to negotiate favorable terms on bond insurance, and to receive ratings which get bond issues secured with our covenant to budget and appropriate funds annually for debt obligations (rather than pledge a specific revenue source). This policy has also been incorporated in the county's Comprehensive Plan, which is adopted by ordinance of the Board of County Commissioners, and approved by the State of Florida.

Debt policy provisions require that the county shall not issue additional debt payable from non-ad valorem county monies unless:

1. The total outstanding non self-supporting revenue debt service in any year is less than 50% of total non-ad valorem revenues for the county,
2. Gross non-ad valorem revenues (all legally available non-ad valorem revenues of the county from whatever source) for the preceding fiscal year are at least 2.00 times the average annual debt service of all indebtedness of the county payable from non ad-valorem revenues, and,
3. Net non-ad valorem revenues for the preceding fiscal year are at least 1.10 times the average annual debt service of all indebtedness of the county payable from non-ad valorem revenues.

General Obligation debt, supported by ad valorem taxes, can be authorized only by referendum of the county's electorate. The laws of the State of Florida do not impose any limitations on the amount of debt that local governments may incur.

### Section IV Investment Policies

These investment policies apply to all financial assets of Manatee County, which are under the direct control of the Board of County Commissioners of Manatee County. These policies do not include any financial assets under the direct control of any of the constitutional officers of Manatee County. At such time as the funds under their direct control pass to Manatee County, then these policies will be applicable.

**Investment Responsibilities**

A. Legal Requirements

Investments of Manatee County are subject to Florida Statutes Chapter 125.31. These investment policies are established to supplement the existing statutory authority.

1. Investment Authority of Manatee County

Investments of Manatee County must conform to the provisions of Florida Statutes Chapter 125.31, as amended from time to time. The Board of County Commissioners shall establish the overall investment policies and the implementation is delegated to the Clerk of Circuit Court, acting in his capacity as the Clerk, and the Chief Financial Officer to the Board. The Clerk is herewith delegated the responsibility of establishing detailed investment and accounting procedures to govern the day to day investment activities necessary to carry out these investment policies.

2. Authorized Investments

Manatee County is authorized under Florida Statutes Chapter 125.31 to undertake investments in the following authorized investments:

- a. The Local Government Surplus Funds Trust Fund (State Pool).
- b. Florida Counties Investment Trust (FCIT); (State Investment Trust).
- c. Direct obligations of the U.S. Government, such as, U.S. Treasury obligations.
- d. Obligations guaranteed by the U.S. Government as to principal and interest.
- e. Time deposits and savings accounts in banks and savings and loan associations, organized under the laws of Florida or the United States, doing business in and situated in this state. All such deposits shall be collateralized as provided for by Florida Statutes Chapter 280 (Exhibit 4).
- f. Obligations of the:
  1. Federal Farm Credit Banks (FFCB).
  2. Federal Home Loan Mortgage Corporation (FHLMC) participation certificates.
  3. Federal Home Loan Bank (FHLB) or its banks.
  4. Government National Mortgage Association (GNMA), including Federal National Mortgage Association (FNMA) participation certificates, which are guaranteed by the GNMA.
- g. Commercial Paper of U.S. Corporations having a rating of at least two of the following three ratings: A1, P1 and F1, as rated by Standard & Poors, Moody's, and Fitch Investors Service rating services.
- h. Bankers' Acceptances that are eligible for purchase by the Federal Reserve Banks and have a Letter of Credit rating of AA or better.
- i. Taxexempt obligations of the State of Florida and its various local governments, including Manatee County. Taxexempt obligations with a rating of A or less must be an insured issue through MBIA (or an equivalent company). Issues rated A+ or higher may or may not carry an insurance backing.

Manatee County is herewith authorized to enter into Repurchase Agreements (for purchase and subsequent sale) for any of the investments authorized above in categories c, d, e, or f.

3. Collateral Requirements General:

Manatee County is required by the provisions in Florida Statutes Chapter 280 to place its deposits only in a “qualified public depository”, as that term is defined in the Florida Statutes. Any deposit placed in a qualified public depository is deemed to be adequately collateralized by Florida Statutes. Subsequent failure by a qualified public depository to timely return public deposits to Manatee County will be governed by Chapter 280, as amended.

In the event of a repeal of Chapter 280, the county shall adopt alternative collateralization policies.

Repurchase Agreements:

The county is herewith required to seek collateral for any Repurchase Agreement not covered under Chapter 280. Collateral placed for any repurchase agreement will be governed by the Master Repurchase Agreements executed between Manatee County and the various security brokers/dealers, including banks and savings and loan associations. The terms for collateral will be based on economic and financial conditions existing at the time of the repurchase agreement and credit risk of the particular broker/dealer or financial institution which enters into the repurchase agreement with Manatee County.

B. County Funds and Bond Ordinance Requirements

All county funds under the direct control of the Board of County Commissioners are herewith covered by these Investment Policies.

Certain funds have outstanding bond issues, which have specific investment policies contained within the bond ordinances and official statements. Those policies were adopted using Florida Statutes Chapter 125.31 and are not in conflict with these Investment Policies.

**Investment Objectives**

A. Safety of Capital

Safety of capital is regarded as the highest priority in the handling of investments for Manatee County. All other investment objectives are secondary to the safety of capital. Each investment transaction shall seek to first ensure that capital losses are avoided, whether they are from securities defaults or erosion of market value.

From time to time, securities may be traded for other similar securities to improve yield, maturity or credit risk. For these type transactions, a loss may be incurred for accounting purposes, provided any of the following occurs with respect to the replacement security: the yield has been increased, or the maturity has been reduced, or the quality of the investment has been improved.

B. Maintenance of Adequate Liquidity

The investment portfolio must be structured in such a manner that will provide sufficient liquidity to pay obligations as they become due. Specific policies describing the manner in which adequate liquidity is maintained is described in Section III.B of these policies.

C. Return on Investments

The county seeks to optimize return on investments within the constraints of safety and liquidity. The investment portfolio shall be designed with the annual objective of exceeding the average return on three month (90 day) U.S. Treasury Bills by an average of fifty (50) basis points.

D. Prudence and Ethical Standards

The standard of prudence to be used by investment officials shall be the “prudent person” and shall be applied in the context of managing an overall portfolio. Investment officers, or persons performing the investment functions, acting in accordance with written policies and procedures, and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

The “prudent person” standard is herewith understood to mean the following:

“Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.”

**Investment Policies**

A. Specific Policies to Ensure Safety Of Principal

The following specific policies are set forth below to provide additional guidance in implementing the first investment objective of safety of capital.

1. Reducing Credit Risk

a. Acceptable Investments:

Legally authorized investments were set forth above in Section 1A. The following is an expansion of that list.

U.S. Treasury Obligations:

U.S. Treasury Obligations consist of U.S. Treasury Bills, U.S. Treasury Notes, and U.S. Treasury Bonds.

Obligations guaranteed by the U.S. Government, as to principal and interest:

- Export Import Bank
- Farmers Home Administration
- General Services Administration
- Government National Mortgage Association (GNMA)
- Penn Transportation Certificates
- Ship Financing Bonds Title 13
- Small Business Administration
- Washington Metropolitan Transit Authority Bonds

Time Deposits and Savings Deposits of banks and savings and loans organized under the laws of Florida or the U.S. Government and operating in Florida:

Savings Accounts

Money Market Accounts (NOW)

Certificates of Deposits (nonnegotiable type)

Specific obligations of the following U.S. Government Agencies:

Federal Farm Credit Banks (FFCB)

Federal Home Loan Mortgage Corporation (FHLMC) Participation certificates or debentures

Federal Home Loan Bank (FHLB) or its banks Government National Mortgage Association (GNMA); also see above under U.S. Government guaranteed.

Federal National Mortgage Association (FNMA), Participation Certificates, or debentures, which are guaranteed by the GNMA.

Manatee County is herewith authorized to enter into Repurchase Agreements (for purchase and subsequent sale) for any of the investments authorized in the first four categories above.

Commercial Paper:

Commercial Paper of U.S. Corporations having a rating of at least two of the following three ratings: A1, P1 and F1, as rated by Standard & Poors, Moody's, and Fitch Investors Service rating services.

Bankers' Acceptances:

Bankers' Acceptances that are eligible for purchase by the Federal Reserve Banks and have a Letter of Credit rating of AA or better.

TaxExempt Obligations:

Taxexempt obligations of the State of Florida and its various local governments, including Manatee County. Taxexempt obligations with a rating of A or less, must be an insured issue through MBIA (or an equivalent company). Issues rated A+ or higher may or may not carry an insurance backing.

b. Approved Broker/Dealers

It is the policy of Manatee County to purchase securities only from those broker/dealers (or their agents) or banks included on the county's approved list, as approved by the Clerk of Circuit Court. The approved list will be developed in accordance with these Investment Policies.

For banks and savings and loan associations to be included on the approved list, they must be a qualified public depository, as determined by the State of Florida. A listing of the qualified public depositories is available on a quarterly basis from the Florida Administrative Weekly.

Only brokers and dealers (or their agents) included on the Federal Reserve Bank of New York's list of primary government securities dealers will be included on the county's approved list.

Repurchase Agreements will be conducted only with principals and not through third party brokers acting as agents. Repurchase Agreements will be in the form specified in Section h below.

c. Safekeeping of Securities

To protect against potential fraud and embezzlement, the investment securities of the county shall be secured through thirdparty custody and safekeeping procedures. Investments held in custody and safekeeping by the Federal Reserve Bank of Jacksonville or any other Reserve Bank will qualify as thirdparty safekeeping. Other banks may qualify as thirdparty banks for safekeeping provided the securities are held in the Trust Department of the bank, and the total assets of the bank are in excess of \$4 billion.

Certificates of deposits and other time deposits do not need to be placed with a thirdparty custodian, since they are collateralized through Chapter 280 of the Florida Statutes. Prior to any securities being transferred to a thirdparty custodian bank, a custodian/safekeeping agreement will be executed by both parties and placed on file.

d. Delivery vs. Payment

Simultaneous to the release of county funds to purchase a security, there will be a delivery of the securities purchased. Accordingly, for any sale of securities, there will be a simultaneous transfer of money to the county before the release of the securities. This policy ensures that the county neither transfers money or securities before receiving the other portion of the transaction. Rather both transfers will happen simultaneous through a custodial bank, authorized to conduct transactions for the county.

Delivery in or out of safekeeping with a Federal Reserve Bank will not be done simultaneously.

e. Collateralization

Collateral for public deposits is controlled by the State of Florida through Chapter 280 of the Florida Statutes. The county shall not be under any obligation to secure additional collateral beyond the provisions set forth in Chapter 280, except in the case of Repurchase Agreements.

Collateral requirement for Repurchase Agreements will be contained in the Master Repurchase Agreement, executed between the county and the broker/dealer or bank. The actual collateral requirements will be based on economic and financial conditions existing at the time of execution, as well as the credit risk of the particular broker/dealer or financial institution which enters into the repurchase agreement with the county.

At no time will the collateral (margin ratios) be less than the following provisions:

Margin Ratios. For purposes of calculating the margin amount, the following ratios shall be applied to the market value of the purchased securities, depending on their maturity. These margin ratios may be increased or decreased with the approval of the Clerk of Circuit Court.



Maturity of Purchased Securities	U.S. Treasury Securities	U.S. Discount and Coupon Securities	Agency Mortgage-Backed Or Other
Under 1 Year	101%	102%	103%
1 to 5 Years	102%	103%	104%
Over 5 Years	103%	104%	105%

Securities issued by FNMA, FFCB, FHLB; quoted daily in the Wall Street Journal.

Market Value. In determining market value, dealers' bid prices shall be used, as quoted daily in the Wall Street Journal and accrued interest shall be included.

f. Bidding Process

All investments, except the daily open repurchase agreement with the concentration bank and certain offered securities by broker/dealers whose purchase needs to be done immediately or the specific transaction cannot take place, will be purchased through dealers and banks on the approved list. The county is under no obligation to secure competitive bids from all the dealers or banks on the approved list. Rather a decision will be made by the Investment officials as to the institutions that have been the most competitive over the last few weeks, and they will be contacted for a bid. Documentation will be retained for all bids, with the winning bid clearly identified. If for any reason, the highest interest rate bid was not selected, then the reasons leading to that decision will be clearly indicated on the bidding forms.

In certain circumstances where a dealer or bank informs the county of a potential purchase or sale that must be completed within minutes of notification, then the competitive bidding policy will be waived. The Clerk of Circuit Court or the Director of Finance must approve all of these particular transaction types after they have been completed.

g. Diversification of Portfolio

Prudent investing necessitates that the portfolio be diversified as to instruments and dealers. The following maximum limits are guidelines established for diversification by instrument. These guidelines may be revised by the Clerk of Circuit Court for specific circumstances:

- Repurchase Agreements.....35%
- Certificates of Deposit.....60%
- U.S. Treasury Bills/Notes.....75%
- Other U.S. Government Agencies.....30%
- State Investment Pool.....40%
- Commercial Paper.....20%
- Bankers' Acceptances.....20%
- FCIT.....40%

To allow efficient and effective placement of proceeds from bond sales, the limit on repurchase agreements may be exceeded for a maximum of five business days following the receipt of bond proceeds, on the direction of the Clerk of Circuit Court.

No more than 20% of the entire portfolio may be placed with any one bank, savings and loan or security dealer.

h. Written Repurchase Agreements

All repurchase agreements must be in written form using the Public Securities Association (PSA) Master Repurchase Agreement as a guide. Annex 1 of this guide shall materially conform to the recommendations by the Government Finance Officers Association. Agreements not substantially conforming to this Master and Annex 1 are unacceptable.

2. Reducing Interest Rate Risk

The longer the maturity of a particular investment, the greater its price volatility. Accordingly, the county seeks to limit its risk by maintaining the maturities of its investment portfolio in shortterm investments. Maturity guidelines are established below:

Pooled Cash and Investments (no restrictions):

No security shall have a maturity exceeding two years. The weighted average to maturity for the portfolio shall be less than 365 days or 1 year.

Restricted Accounts:

Securities will have a maximum maturity consistent with the nature of the restricted accounts.

B. Policies to Ensure Adequate Liquidity

1. Maintenance of Liquidity Base

A liquidity base of approximately two months of anticipated disbursements, excluding bond construction payments or other bond payments made from escrow or trust accounts, will be kept in relatively short-term investments. These would include the State Investment Pool, Repurchase Agreements and U.S. Treasury Obligations.

2. Maximum Maturity on Repurchase Agreement

The maximum maturity for any single Repurchase Agreement except for the daily repurchase agreement with the concentration bank will be one (1) year.

3. Purchase Securities with Active Secondary Market

Although many securities are acceptable for investment using the legal authorized list, some are not very desirable from a liquidity standpoint. Accordingly, although investments may be on the authorized list, only those securities with an active secondary market may be purchased from that list.

C. Policies to Achieve Investment Return Objectives

1. Active Portfolio Management

It is the policy of the county to actively manage the investment portfolio within the constraints outlined in these investment policies. By using an active portfolio management philosophy, rather than a “buy and hold” philosophy, portfolio yield will be enhanced without any appreciable increase in risk.

2. Portfolio Maturity Management

When structuring the maturity composition of the portfolio, it is the policy of the county to evaluate current and expected interest rate yields, by evaluating the general economic conditions. Whenever interest rates are expected to increase in the near future, actions will be taken on the portfolio to shorten the maturities. Accordingly, whenever interest rates are expected to decrease, the maturities of the portfolio will be lengthened, as appropriate. Specific procedures for evaluating the general economic conditions are to be incorporated into the Investment Procedures.

3. Bond Swaps

It shall be the policy of the county to pursue bond swaps as they may present themselves over the term of any investment. The following categories of bond swaps are considered appropriate for the county:

a. Swaps to Increase Yield:

Market aberrations are often caused by supply and demand conditions for particular securities. For example, if a short supply exists for a particular maturity range, then it may be advantageous to swap out of the security in a short supply and into another similar security in a different maturity range.

b. Swaps to Reduce Maturity:

Market aberrations occasionally create a situation where longer maturity securities are yielding the same or less than securities with a shorter maturity. Portfolio quality can be improved by switching from the longer maturity security to the shorter maturity with little or no interest rate penalty.

c. Swaps to Increase Portfolio Quality:

Market aberrations occasionally create a situation where certain higher risk securities yield the same or less than an equivalent lower risk security. Portfolio quality can be improved by switching from the higher risk security to a lower risk security without any interest rate penalty.

Temporary accounting losses on swaps can be incurred provided the loss is more than offset by the higher yield. Procedures for evaluating and recording bond swaps will be developed by the investment officials.

D. Policies to Ensure Ethical and Prudent Action

1. Establishment of Internal Controls

It is the policy of the county to establish a system of internal controls, which shall be in writing. The internal controls shall address the following points:

- a. Control of collusion
  - b. Separation of functions
  - c. Separation of transaction authority from accounting and record keeping
  - d. Custodial safekeeping
  - e. Avoidance of bearerform securities
  - f. Avoidance of physical delivery securities
  - g. Clear delegation of authority to subordinate staff members
  - h. Specific limitations regarding securities losses and remedial action
  - i. Written confirmation of telephone transactions for investments and wire transfers
  - j. Documentation of transactions and strategies
  - k. Development of a wire transfer agreement with the concentration bank outlining the various controls and security provisions for making and receiving wire transfers.
2. Training and Education

It is the policy of the county to provide periodic training in investments for the investment personnel through courses and seminars offered by the Government Finance Officers Association and other organizations.

## Section V

### Fund Balance Policy

The Fund Balance Analysis provides a schedule for beginning and ending balances in each fund. The beginning fund balance for the upcoming budget year is estimated by reviewing each fund to project the outcome of revenues and expenditures as of September 30. To this estimated beginning balance, projected revenues are added and projected expenditures and reserves are deducted to provide the estimated ending balance.

To ensure that fund balance, in aggregate, is always adequate to provide cash flow until anticipated revenues are realized, a minimum fund balance level is determined for each major operating budget fund based on the individual history of revenue inflow and cash outflow. Manatee County restricts the funding for on-going operations to recurring revenue sources. Fund balance is not used for recurring expenditures, but is used to fund non-recurring operation or capital expenditures when it is determined that sufficient fund balance is available.

Capital project balances are projected at zero dollars to attempt to appropriate all available sources. We expect that all project appropriations will be expended over the life of the project.

Estimates of ending fund balances are conservative for several reasons:

1. The balances reflect the policy of using one-time monies such as fund balances for one-time purchase (e.g., equipment, renovations and improvements, projects, etc.). Also, all projections are based on "cash" and exclude constitutional officer balances, and thus, will be lower than fund balances shown on financial statements.
2. Revenues are estimated conservatively. New fees or revised fees for services are not included until adopted by the Board of County Commissioners, which often happens after adoption of the annual budget. Additionally, Florida

state law requires that revenue estimates budgeted be reduced by a 5% contingency factor. Thus, revenues actually received in a year almost always exceed the revenue estimate that was adopted in the annual budget.

3. Budgeted reserves are available for expenditure, and although large portions are never expended, year-end balance projections assume that reserves may be spent. When beginning balances were projected, the assumption was made that reserves would not be spent unless the need could be forecasted at the time of the beginning balance projection.

The combination of factors listed above usually results in year-end balance projections that reflect a decreasing fund balance. This is part of the budget plan; even at the decreased amount, fund balances will be more than sufficient to meet policy requirements. In most years, actual fund balances turn out to be higher. Historically, we have seen fund balances in Manatee County remain stable for the above listed reasons.

## Section VI Reserve Policy

On May 25, 2010, the County Commission adopted Resolution R-10-098 regarding budgeted reserves to ensure appropriate amounts are available for operating cash and emergency reserves:

### **Purpose And Intent**

- A. Establish policies for committed and uncommitted reserve amounts.
- B. Identify the funds to which the policies apply.
- C. Define the terms that are used in reporting and budgeting reserves.
- D. Provide guidance as to how reserves are to be used in emergency situations.

### **General Considerations**

- A. To maintain adequate reserves is important for the county's financial well-being, and for being prepared for periods of time when regular revenue streams may be interrupted. Although several terms including "fund balance", "cash balance", and "reserves" are often used interchangeably to describe reserves, each of these terms has a slightly different meaning. Clear distinctions should be made in the way that these terms are used in order to fully explain the reserve policies.
- B. Manatee County Government's financial structure includes over 150 funds, each created for a different purpose. Typically, references to governmental reserves usually relate to the General Fund, where most governmental activities are budgeted. However, other funds, especially large Enterprise Funds, should maintain adequate reserve levels as well. It is not necessary to maintain reserves or cash balances in all funds. This policy will identify the major funds for which reserves should be maintained. For smaller funds, reserve levels can be determined administratively.
- C. These reserve policies apply to budgets, which are based on estimates. Terminology used in these policies, as well as terms that may be used in discussions related to reserves and fund balances is defined below.

### **Calculation Of Beginning Balance**

- A. To prepare fund budget estimates for the future year, the first source of funds for which an estimate is provided is typically the beginning cash balance, also known as the cash carryover. This estimate is derived by starting with the ending cash balance from the financial statements from the years previous, adding all projected

revenues for the current year, and subtracting all projected expenses for the current year. For instance, for the 2016 budget, the calculation starts with the ending cash balance from 2014, adds projected revenues from 2015, then subtracts projected expenditures from 2015 to determine the beginning cash balance for 2016. Because this estimate should always be conservative, it is recommended that the number derived from the calculation described above be reduced by a factor approximately five percent before entering a beginning cash balance figure in the fund budget for the future year.

#### **Calculation Of Budgeted Funds Available For Reserves**

- A. To calculate the budgeted funds available for reserves, all projected sources of funds for the coming year are totaled. From this, all budgeted expenditures, transfers, and other uses of funds are subtracted. The remainder is available for reserves.

#### **Identification Of Committed Reserves**

- A. Within the amount identified as available for reserves, various amounts may be identified as being committed for certain purposes, including but not limited to reserves for contingency, salary adjustments, capital outlay, prior year encumbrances, etc.
- B. Uncommitted reserves will generally be shown in the reserves for cash balance, budget stabilization, and in a portion of reserves for contingency. Although budget amendments during the year may transfer funds from the reserve for cash balance, such transfers shall not reduce the estimated cash balance below amounts required by this policy. Budget amendments may also transfer funds from reserve for cash balance in lieu of appropriating unexpected revenue.

#### **Calculation Of Minimum Level Of Uncommitted Reserves**

- A. For the funds enumerated in this policy as requiring minimum cash balance levels, the minimum cash balance required is twenty percent of the fund's total budgeted operating expenditures.

#### **Funds Subject To This Policy**

- A. This policy shall apply to the General Fund, the Transportation Trust Fund, the Unincorporated Municipal Services Taxing Unit Fund, the Utility Fund, and the Solid Waste Fund. Calculations for the Utility Fund, the Solid Waste Fund, and the Transportation Trust Fund may include uncommitted reserves in related (i.e. – funded from similarly restricted revenues) capital project funds and/or maintenance funds to meet the twenty percent requirement.
- B. For all other funds with budgets in excess of \$500,000, reserve levels will be established annually via an administrative process taking into account cash flow, operating needs, and emergency requirements. In these cases, written notations explaining the reserve calculation will be provided.

#### **Use Of Reserves And Other Cash Sources In Emergency Situations**

- A. It is important to note that in an emergency event, cash available to mitigate problems that might be encountered due to interrupted cash flow and due to the need to make large unbudgeted expenditures to preserve public health and safety will be greater than the twenty percent of operating expenditures used to establish minimum cash balances.
  1. Typically there will be many millions in cash available in capital project budgets and other non-operating accounts that could be reallocated to provide needed cash flow.
  2. It is generally expected, and verified by past experience that any amounts reallocated in this fashion will be reimbursed at near one hundred percent levels through FEMA.

- B. Procedures have been established to set up special expenditure accounts to capture expenditures related to the emergency for the purpose of documenting costs for FEMA reimbursement.
1. For an initial period of time, existing contingency reserves would be adequate in most cases to provide funding for these special accounts. However, in an emergency of major proportions, requiring staff efforts over extended periods of time as well as significant capital outlay and contractual service expenditures, additional sources of funds may be required.
  2. The situation may be exacerbated if the emergency has caused interruption of revenue collection efforts, which could result in budgeted funds being available, but without actual cash to support the budget.
- C. In a major emergency, the uncommitted reserves would be one of the sources of funds for the operational and capital expenditures required to address the emergency. However, other funding sources may also be available, and should be considered for use. Such other sources may include capital project funds, interfund loans, and short term borrowing. In recent decades, FEMA has always provided for reimbursement of nearly all emergency outlays expended by local governments. Therefore, there are reasonable expectations that FEMA funds will be available to repay short term loans, interfund loans, and funds depleted from reserves and capital projects.





# Budget by Fund

---

---

## Fund Balance Policy

The fund balance analysis provides a schedule for beginning and ending balances in each fund. The beginning fund balance for the upcoming budget year is estimated by reviewing each fund to project the outcome of revenues and expenditures as of September 30. To this estimated beginning balance, projected revenues are added, and projected expenditures and reserves are deducted to provide the estimated ending balance.

To ensure that fund balance, in aggregate, is always adequate to provide cash flow until anticipated revenues are realized, a minimum fund balance level is determined for each major operating budget fund based on the individual history of revenue inflow and cash outflow. Manatee County restricts the funding for ongoing operations to recurring revenue sources. Fund balance is not typically used for recurring expenditures, but is used to fund non-recurring operation or capital expenditures when it is determined that sufficient fund balance is available.

Capital project balances are projected at zero dollars to attempt to appropriate all available sources. We expect that all project appropriations will be expended over the life of the project.

Estimates of ending fund balances are conservative for several reasons;

1. The balance projections reflect the policy of using one-time monies such as fund balances for one-time purchases (e.g., equipment, renovations and improvements, projects, etc.) Also, all projections are based on "cash" and exclude constitutional officer balances, and thus will be lower than fund balances shown on financial statements.
2. Revenues are estimated conservatively. New fees or revised fees for services are not included until adopted by the Board of County Commissioners, which often happens after adoption of the annual budget. Additionally, Florida law requires that revenue estimates budgeted be reduced by a 5% contingency factor. Thus, revenues actually received in a year almost always exceed the revenue estimate that was adopted in the annual budget.
3. Budgeted reserves are available for expenditure, and although large portions are never expended, year-end balance projections may assume that reserves will be spent. When beginning balances were projected, the assumption was made that reserves would not be spent unless the need could be forecasted at the time of the beginning balance projection.

The combination of factors listed above may result in year-end balance projections that reflect a decreasing fund balance. This has been part of the historical budget stabilization plan; yet projected fund balances are estimated to be more than sufficient to meet policy requirements. In most years, actual fund balances turn out to be higher. Historically, we have seen fund balances in Manatee County remain stable for the above listed reasons.

Fund balances are the result of careful management of the balances which we have accumulated in the funds for planned uses of fund balance and for specific one-time expenditures. We have been careful to make sure the balances are still at a strong level in each fund and meet cash flow, contingency and policy needs. Because of our efforts to only fund recurring expenditures from recurring revenues, fund balances that are being used to fund ongoing needs due to revenue reductions were brought to the attention of the Board with the understanding that future budgets will be reduced or future revenue growth will be committed to replace reserves in the recurring revenue stream. The Utility System Funds are utilizing fund balance for system consulting projects, new and upgraded equipment, automation, and capital projects. A number of non-major funds also show decreases but these are in line with planned uses of fund balance for nonrecurring items and they do not reduce the fund balances in any fund below appropriate levels or impact operating needs in those funds.

On May 25, 2010, the County Commission formally adopted a budget policy for Reserves which is included in the Reserves section of this document.

During FY11, the Government Accounting Standards Board (GASB) adopted GASB Statement 54, which revised guidelines for reporting fund balances. The Board of County Commissioners adopted fund classification guidelines reflecting Statement 54 at the November 21, 2011 Board meeting.

# Expenditure Matrix by Fund & Department

Fund	BCC/Admin Cty Attorney Fin Mgmt	Community/ Neighbor Services	Property Mgmt	Parks and Natural Resources	Planning Building Inspections	Public Safety	Utilities Operations	Public Works
General Fund	6,546,136	4,912,054	17,140,855	4,494,241		21,934,366		
Affordable Housing		70,750						
Beach Maintenance								
Building Department					7,066,475			
Cable Franchise Fees	16,087							
Children's Services		493,565						
Civic Center								
County 5Ct Bd Voted Gas Tax & Projects								4,225,383
Court Technology Fees								
Debt-2014 G O Refunding								
Debt-2006 Revenue Improv Bonds								
Debt-2010 Rev Refunding								
Debt-2013 Revenue Ref and Improv Bonds								
Debt-2013 Revenue Improv Notes								
Debt-2014 Revenue Improve Bonds								
Debt-Utilities Debt Service								
Dredging Assessments								
EMS Trust & 911						1,405,459		
Florida Boating Improvements				150,000				
Green Bridge Demolition								
Health Care Fund								
Impact Fee Administration	317,310							
Internal Svcs-Central Stores								5,361,031
Internal Svcs-Automated Sys Maint								
Internal Svcs-Fleet Services								11,748,863
Internal Svcs-Health Self Insurance								
Internal Svcs-Self-Insurance	9,903,128							
Internal Svcs-Telecommunications								
Internal Svcs-Radio Communications								
Invest Fee-Sewer Facility								
Invest Fee-Water Facility								
Library Services		6,789,126						
Natural Resources Grants								
Palm Aire MSTU								
Parks User funded Programs								
Participation Project								
Phosphate Severance Tax				912,902				
Port Authority & Debt Service								
Projects-Beach Erosion Control								
Projects-Building Capital								
Projects-Gas Tax Capital								
Projects-Highway Capital								
Projects-Law Enf Impact Fees								
Projects-Parks Impact Fees								
Projects-Public Safety Impact Fees						417,785		
Projects-Roads Impact Fees								
Projects-Roads/Bridges Maint								4,058,842
Projects-Utilities Maint & Capital							7,500,000	
Redevelopment Districts		1,023,057						
Sarasota Manatee metro Plan org								
Solid Waste/Debt, Capital & Imp Fees							36,610,453	
Spec Law Enforc Trust-Fed /State								
Stormwater Utility & Projects				600,746				4,621,705
Street Lighting Districts								
Substance Abuse Treatment								
Tourist Development			320,851	429,149				
Transit & Transit Capital								8,807,079
Transportation		13,690	443,777					14,486,588
Tree Trust Fund								
Unincorporated MSTU		2,031,640			4,752,018			2,091,493
Utilities Operations	140,113	335,996	184,779	1,006,445			70,762,900	1,292,304
<b>Total</b>	<b>16,922,774</b>	<b>15,669,878</b>	<b>18,090,262</b>	<b>7,593,483</b>	<b>11,818,493</b>	<b>23,757,610</b>	<b>114,873,353</b>	<b>56,693,288</b>

Internal Svcs / Other Depts	Debt Service	Const Officers	Non Dept / Misc/Other Agencies	Subtotal	Transfers	Capital Projects	Reserves - Capital	Reserves - Contingency	Cash Bal Prior Year & Non Exp	Total
9,858,393		139,740,877	21,084,594	225,711,516	14,490,593			13,881,585	64,010,950	318,094,644
				70,750					1,373,276	1,444,026
		65,815	300,000	365,815					3,341,036	3,706,851
				7,066,475				116,259	16,244,857	23,427,591
				16,087					497	16,584
		290,996	9,656,788	10,441,349				13,492	1,557,713	12,012,554
2,391,731				2,391,731				169,453	1,839,092	4,400,276
				4,225,383		675,000			3,108,538	8,008,921
		138,170	719,079	857,249				17,869	369,393	1,244,511
	609,893	53,085		662,978					126,244	789,222
	4,462,500			4,462,500						4,462,500
	1,720,275			1,720,275					59,069	1,779,344
	8,126,250			8,126,250					6,304	8,132,554
	356,811			356,811					402	357,213
	471,654			471,654						471,654
	17,064,565			17,064,565					2,400,603	19,465,168
	35,000	3,500		38,500					627,075	665,575
				1,405,459				12,261	741,907	2,159,627
				150,000					644,705	794,705
				-					335,045	335,045
			200,000	200,000					479,858	679,858
				317,310				4,486	143,054	464,850
				5,361,031				2,011	2,875,068	8,238,110
1,120,941				1,120,941	750,000			5,465	2,000,271	3,876,677
				11,748,863				82,636	4,575,835	16,407,334
42,453,215				42,453,215				14,134	47,696,190	90,163,539
				9,903,128				11,983	10,124,633	20,039,744
				733,111				11,372	242,602	987,085
1,809,747				1,809,747				18,969	487,979	2,316,695
				-	2,994,831	10,293,750			409,797	13,698,378
				-	2,933,399	300,000			7,149,236	10,382,635
		216,086		7,005,212				111,760	1,425,260	8,542,232
				-					494,948	494,948
		3,084	130,136	133,220					168,758	301,978
				-						-
		10,000		10,000	26,898				1,790,132	1,827,030
				912,902				15,036	2,941,666	3,869,604
7,607,260	2,968,434			10,575,694	2,968,434			708,300		14,252,428
				-					1,423,198	1,423,198
				-		2,357,000			1,725,827	4,082,827
				-	3,549,871	1,200,000			1,307,476	6,057,347
				-						-
				-	1,377,913				2,602,131	3,980,044
				-	97,884				8,482,131	8,580,015
				417,785	397,701				1,099,544	1,915,030
				-	5,000,000	5,012,940			18,193,400	28,206,340
				4,058,842				90,624	5,527,150	9,676,616
				7,500,000		35,498,775	119,000		11,318,609	54,436,384
				1,023,057		590,874		180,567	533,219	2,327,717
			1,242,042	1,242,042						1,242,042
	455,120			37,065,573	12,994,734	1,185,000		101,385	50,141,578	101,488,270
				-					1,468,796	1,468,796
				5,222,451	5,861,000	5,861,000		83,180	3,034,686	20,062,317
		2,130	70,800	72,930					56,448	129,378
			5,000	5,000					38,653	43,653
6,961,342	16,410	263,260		7,991,012	1,100,000		2,000,000	678,421	4,946,978	16,716,411
				8,807,079				79,461	2,696	8,889,236
		210,935	3,529,793	18,684,783	18,711,707			688,128	15,496,727	53,581,345
				-					321,755	321,755
		384,995	687,030	9,947,176	6,297,953			325,159	11,786,477	28,356,765
338,958		10,000		74,071,495	55,081,477			782,211	72,292,192	202,227,375
73,274,698	36,286,912	141,392,933	37,625,262	553,998,946	134,634,395	62,974,339	2,119,000	18,206,207	391,591,664	1,163,524,551

# Comparison of Budgeted Expenditures by Fund

	FY15 Adopted Gross Budget	FY16 Adopted Gross Budget	Difference	% Change
General Fund	295,670,484	318,094,644	22,424,160	7.58%
911 Enhancement Fee Fund	2,058,864	2,159,252	100,388	4.88%
Affordable Housing Subsidy Funds	2,961,462	1,444,026	(1,517,436)	-51.24%
Assessment Project Revenue Fund	2,222,258	2,492,605	270,347	12.17%
Automated Systems Maintenance Fund	3,369,246	3,876,677	507,431	15.06%
Beach Erosion Control Tourist Tax & Cap Projects	9,010,845	5,130,049	(3,880,796)	-43.07%
Building Capital Projects Fund	2,067,866	3,467,502	1,399,636	67.69%
Building Department Fund	20,413,439	23,427,591	3,014,152	14.77%
Children's Services Tax Fund	11,007,565	12,012,554	1,004,989	9.13%
Convention Center & Capital Projects Funds	4,739,945	4,400,276	(339,669)	-7.17%
County Community Redevelopment Areas (CRA's)	3,475,517		(3,475,517)	-100.00%
Court Technology Fee Fund	885,647	1,244,511	358,864	40.52%
Debt Service Funds	17,743,842	15,992,487	(1,751,355)	-9.87%
Fleet & Fuel Services Funds	24,741,312	24,645,444	(95,868)	-0.39%
Gas Tax Capital Funds	17,125,684	7,324,266	(9,801,418)	-57.23%
Gas Tax Road Maintenance Funds	20,712,044	16,382,808	(4,329,236)	-20.90%
Health Self Insurance Fund	86,321,117	90,163,539	3,842,422	4.45%
Law Enforcement Impact Fee Fund	3,467,938	3,980,044	512,106	14.77%
Library Operating Funds	8,366,451	8,542,232	175,781	2.10%
Metropolitan Planning Organization (MPO) Fund	1,241,131	1,242,042	911	0.07%
Parks Impact Fee Funds	6,134,091	8,580,015	2,445,924	39.87%
Phosphate Severance Tax Fund	5,048,320	3,869,604	(1,178,716)	-23.35%
Port Manatee	10,503,523	11,283,994	780,471	7.43%
Port Manatee Debt	3,206,473	2,968,434	(238,039)	-7.42%
Public Safety Impact Fee Funds	1,394,079	1,907,173	513,094	36.81%
Radio Fund	2,040,397	2,316,695	276,298	13.54%
Road Impact Fee Funds	32,837,165	28,206,340	(4,630,825)	-14.10%
Self Insurance Fund	19,659,635	20,039,744	380,109	1.93%
Solid Waste Capital Projects Funds	1,984,820	3,146,237	1,161,417	58.51%
Solid Waste Operating and Debt Service Funds	94,528,194	98,342,033	3,813,839	4.03%
Southwest Tax Increment Funds	780,796	1,439,535	658,739	84.37%
Special Law Enforcement Trust Funds	1,088,479	1,468,796	380,317	34.94%
Stormwater Operating & Capital Improvement	5,979,973	20,062,317	14,082,344	235.49%
Tourist Development Tax Fund	13,365,206	16,716,411	3,351,205	25.07%
Transit System Fund	8,607,329	8,889,236	281,907	3.28%
Transportation Trust Fund	50,230,507	53,581,345	3,350,838	6.67%
Unincorporated Municipal Services Taxing Unit	25,205,910	28,356,765	3,150,855	12.50%
Utilities Capital Project Funds	44,226,124	64,817,261	20,591,137	46.56%
Utilities Maintenance Project Fund	10,075,374	14,311,905	4,236,531	42.05%
Water & Sewer Operating and Debt Service Funds	186,727,098	221,080,774	34,353,676	18.40%
Miscellaneous Funds - balance less than \$1 million	13,874,970	6,117,388	(7,757,582)	-55.91%
<b>TOTALS</b>	<b>\$1,075,101,120</b>	<b>\$1,163,524,551</b>	<b>\$88,423,431</b>	<b>8.2%</b>

# General Fund

The General Fund is used to account for all financial resources of the county except those required to be accounted for in another fund. Other funds are established based on legal requirements and generally accepted accounting principles for government entities as set forth by the Governmental Accounting Standards Board (GASB).

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	75,045,900	73,624,859	79,078,638	66,064,088
<b>Subtotal</b>	<b>75,045,900</b>	<b>73,624,859</b>	<b>79,078,638</b>	<b>66,064,088</b>
<b>Revenues to be received during Fiscal Year:</b>				
Property Taxes	127,747,287	142,392,612	156,800,435	164,640,457
Other Taxes	3,476,094	3,200,000	3,618,800	3,727,364
Licenses and permits	484,201	823,100	801,100	801,100
Intergovernmental	42,085,263	42,052,493	44,414,045	46,695,022
Charges for services	32,333,962	33,348,231	34,073,029	34,649,319
Fines and forfeitures	713,245	668,050	717,500	717,500
Interest income	371,072	307,953	300,000	300,000
Contributions	972,907	909,474	909,474	909,474
Miscellaneous	3,273,268	5,660,357	3,924,420	3,924,420
Operating grants	167,022	283,072	112,712	112,712
Transfers from other funds	7,961,335	7,358,067	5,628,067	5,628,067
Less Statutory 5%	0	-11,482,267	-12,283,576	-12,823,868
<b>Subtotal</b>	<b>219,585,657</b>	<b>225,521,142</b>	<b>239,016,006</b>	<b>249,281,567</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Sources</b>	<b>294,631,557</b>	<b>299,146,001</b>	<b>318,094,644</b>	<b>315,345,655</b>
<b>Budgeted Expenditures by Department in this fund:</b>				
County Administration	2,498,602	2,348,073	2,548,624	2,519,524
Clerk of Circuit Court	6,790,898	7,024,813	7,238,386	7,073,489
Property Appraiser	3,937,357	4,073,526	4,372,604	4,245,118
Sheriff	110,334,796	113,436,874	118,271,464	115,246,309
Supervisor of Elections	1,833,813	2,389,002	2,430,029	2,400,031
Tax Collector	6,515,737	6,886,114	7,428,394	7,822,267
County Attorney	2,235,863	2,102,570	2,183,455	2,183,455
Community Services	15,299,421	16,951,113	17,271,616	17,236,959
Financial Management	1,815,978	1,784,276	1,814,057	1,814,057
Human Resources	1,038,439	984,572	1,135,247	1,132,747
Information Technology Dept	7,741,226	7,357,410	8,723,146	8,781,094
Planning Department	37	0	0	0
Public Defender	131,565	128,923	135,734	135,734
Public Safety	18,868,835	20,708,373	21,934,366	22,017,127
States Attorney	587,204	519,447	518,409	518,409
Public Works(Transp/Prj Mgt)	375	0	0	0

# General Fund

	<b>Actual FY14</b>	<b>Adopted FY15</b>	<b>Adopted FY16</b>	<b>Planned FY17</b>
Court Administrator	188,106	191,510	187,576	187,576
General Government	4,898,751	5,428,004	5,745,885	5,745,885
Court Costs	1,216,172	1,124,945	1,132,945	1,132,945
Parks&NaturalResourcesDept	4,403,336	4,433,040	4,494,241	4,391,686
Property Management Dept	17,767,405	16,448,971	17,140,855	17,139,032
Neighborhood Services Dept	1,162,300	1,048,148	945,245	973,624
Guardian Ad Litem	54,938	41,040	59,238	59,238
<b>Subtotal</b>	<b>209,321,156</b>	<b>215,410,744</b>	<b>225,711,516</b>	<b>222,756,306</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	1,250	0	0	0
Transfer to Library	150,000	0	0	0
Tran to Child Svc Tax Fund	838,252	838,252	838,252	838,252
Transfer to MPO	19,233	22,741	22,741	22,741
Tranfers to Grant >7/03	117,950	0	0	0
Transfer to 14thSt CRA	150,527	0	0	0
Transfer to SoCounty CRA	221,319	0	0	0
TSF:HernandoAveStreetLights	200	0	0	0
Trans to Court Technology	0	0	250,000	275,000
Transfer to 2004 Rev Imp Bnds	1,168,847	0	0	0
Transfer to 2006 Rev Imp Bonds	3,743,088	3,750,831	3,748,500	0
Tsf to Revenue Refund Bds 2010	1,357,027	500,493	505,283	503,798
Tsf to RevRef/Imp Bds 2013	2,138,204	3,072,029	3,145,753	7,028,667
Tsf to Rev Imp Note 2013	220,500	345,760	356,811	368,195
Tsf to Rev Impr Bond-2014	0	0	471,654	480,534
Tr to P&R Capital Projects	0	360,000	0	0
Tr to Build Cap Projects	1,659,000	0	2,160,000	0
Transfer to SCty CRA Cap Prj	14,359	0	600,000	0
Tran to Transit	32,140	0	0	0
Tran to Port Operating	446,500	446,500	446,500	446,500
Tran to Radio-PubSfty	120,000	1,071,000	600,000	750,000
Transfer to Port TIF	0	34,044	197,721	197,721
Transfer to Southwest TIF	0	711,769	1,147,378	1,147,378
<b>Subtotal</b>	<b>12,398,395</b>	<b>11,153,419</b>	<b>14,490,593</b>	<b>12,058,786</b>



# General Fund

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
<b>Reserves &amp; Set Aside Amounts:</b>				
BCC Contingency Reserve	0	1,050,000	1,050,000	1,050,000
Economic Development	0	500,000	500,000	500,000
Grant Match/Elderly/Slosberg Driv Ed	0	663,671	663,671	663,671
Sanctions Coordinator	0	40,000	40,000	40,000
Special Counsel	0	150,000	150,000	150,000
IT Equipment/Improvements	0	500,000	500,000	500,000
Workforce/Millennial Housing Program	0	0	200,000	200,000
Dept reserves for Shortfall	0	170,000	170,000	170,000
Reserve for ESCO Debt Svc	0	286,499	0	0
Reserve for Beach Area Public Safety	0	35,246	0	0
Reserve for MSO Helicopter	0	0	791,368	791,368
Reserve for CRAs	0	0	1,608,000	1,216,000
Reserve for Health Care	0	0	6,273,620	6,953,479
Reserve for Debt Service for Pub Safety	0	0	0	2,208,632
Reserve for Contingency - VOIP Maint.	0	0	147,645	147,645
Reserve for DJJ	0	0	219,576	219,576
Other Reserves	0	540,843	0	0
Reserve for Salary Adjustment - PFP	0	1,335,172	4,915,241	9,830,482
Salary Reserve Adjustment	0	0	-3,347,536	0
Reserves - Cash Balance - 14th Street	0	438,395	0	0
Reserves - South County	0	2,646,122	0	0
Cash Balance - Operating	0	44,406,000	59,365,210	51,386,970
Economic Development FY12	0	122,998	122,998	122,998
Prior Year Encumbrances / Rollovers	0	3,000,000	0	0
Budget Stabilization	0	5,933,109	0	0
Beach Improvement - Concession	0	685,000	875,000	1,094,000
Medicaid Match	0	725,000	362,000	0
Const Officers-return of excess funds	0	6,000,000	0	0
Debt Reserve	0	261,250	0	0
CRA Municipalities	0	64,005	0	0
Reserve - R & R	0	300,000	300,000	300,000
Debt Service	0	1,603,333	3,000,883	3,000,883
Property Appraiser budget adjustment	0	0	-15,141	-15,141
Reserve CIP	0	1,125,195	0	0
<b>Subtotal</b>	<b>0</b>	<b>72,581,838</b>	<b>77,892,535</b>	<b>80,530,563</b>
<b>Total Uses</b>	<u>221,719,550</u>	<u>299,146,001</u>	<u>318,094,644</u>	<u>315,345,655</u>

For Constitutional Officers, the amounts on this report include support costs paid by the county in addition to the Constitutional Officers budget.

\*Estimates of encumbrances, prior year rollovers, and returns of constitutional officers will be added to the budget later in the process, when more accurate projections can be made. These items are excluded from the net budget in order to avoid double counting of prior year items.

# 911 Enhancement Fee Fund

Fees charged to telephone and cell phone users partially cover the cost of operating the 911 emergency communications division of Public Safety and are accounted for in this fund. County dispatchers answer all 911 calls for Manatee County and several municipalities.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	1,111,411	910,762	1,018,682	772,855
<b>Subtotal</b>	<b>1,111,411</b>	<b>910,762</b>	<b>1,018,682</b>	<b>772,855</b>
<b>Revenues to be received during Fiscal Year:</b>				
Other Taxes	1,616,643	1,207,924	1,200,000	1,200,000
Interest income	2,103	604	600	600
Less Statutory 5%	0	-60,426	-60,030	-60,030
<b>Subtotal</b>	<b>1,618,745</b>	<b>1,148,102</b>	<b>1,140,570</b>	<b>1,140,570</b>
<b>Total Sources</b>	<b><u>2,730,156</u></b>	<b><u>2,058,864</u></b>	<b><u>2,159,252</u></b>	<b><u>1,913,425</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Public Safety	1,443,172	1,176,683	1,405,459	1,358,241
<b>Subtotal</b>	<b>1,443,172</b>	<b>1,176,683</b>	<b>1,405,459</b>	<b>1,358,241</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Salary Adjustment - PFP	0	46,564	12,261	24,522
Reserves - Cash Balance - Operating	0	835,617	741,532	530,662
<b>Subtotal</b>	<b>0</b>	<b>882,181</b>	<b>753,793</b>	<b>555,184</b>
<b>Total Uses</b>	<b><u>1,443,172</u></b>	<b><u>2,058,864</u></b>	<b><u>2,159,252</u></b>	<b><u>1,913,425</u></b>

# Affordable Housing Subsidy Fund

This fund was created to provide funds that enable the county to subsidize owner occupied affordable housing by paying a portion of impact fees due on eligible properties. The money has been provided via a transfer from the General Fund; unspent balances may be transferred back to the General Fund if needed as a secondary source of budget stabilization money.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	3,020,713	2,961,462	1,439,276	1,304,612
<b>Subtotal</b>	<b>3,020,713</b>	<b>2,961,462</b>	<b>1,439,276</b>	<b>1,304,612</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	9,574	0	5,000	5,000
Less Statutory 5%	0	0	-250	-250
<b>Subtotal</b>	<b>9,574</b>	<b>0</b>	<b>4,750</b>	<b>4,750</b>
<b>Total Sources</b>	<b><u>3,030,287</u></b>	<b><u>2,961,462</u></b>	<b><u>1,444,026</u></b>	<b><u>1,309,362</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Neighborhood Services Dept	32,649	65,000	70,750	121,800
<b>Subtotal</b>	<b>32,649</b>	<b>65,000</b>	<b>70,750</b>	<b>121,800</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	0	1,500,000	0	0
<b>Subtotal</b>	<b>0</b>	<b>1,500,000</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Cash Balance - Operating	0	736,900	1,373,276	1,187,562
Reserves - Budget Stabilization	0	659,562	0	0
<b>Subtotal</b>	<b>0</b>	<b>1,396,462</b>	<b>1,373,276</b>	<b>1,187,562</b>
<b>Total Uses</b>	<b><u>32,649</u></b>	<b><u>2,961,462</u></b>	<b><u>1,444,026</u></b>	<b><u>1,309,362</u></b>

## Assessment Project Funds

These funds account for the assessment revenue received from road paving and dredging assessment projects.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	2,079,628	2,104,747	2,377,655	2,296,346
<b>Subtotal</b>	<b>2,079,628</b>	<b>2,104,747</b>	<b>2,377,655</b>	<b>2,296,346</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	42,336	8,696	6,000	6,000
Assessments	172,755	115,000	115,000	115,000
Transfers from other funds	638	0	0	0
Less Statutory 5%	0	-6,185	-6,050	-6,050
<b>Subtotal</b>	<b>215,730</b>	<b>117,511</b>	<b>114,950</b>	<b>114,950</b>
<b>Total Sources</b>	<b><u>2,295,358</u></b>	<b><u>2,222,258</u></b>	<b><u>2,492,605</u></b>	<b><u>2,411,296</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Public Works(Transp/Prj Mgt)	6,455	62,025	48,500	48,750
<b>Subtotal</b>	<b>6,455</b>	<b>62,025</b>	<b>48,500</b>	<b>48,750</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to 2004 Trnsp Rev Bd	20,220	0	0	0
Tsf to RevRef/Imp Bds 2013	5,952	28,295	26,898	26,962
<b>Subtotal</b>	<b>26,172</b>	<b>28,295</b>	<b>26,898</b>	<b>26,962</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Cash Balance - Operating	0	2,147,235	2,417,207	2,335,584
2013 Rev Refunding Debt Svc Adjust	0	-15,297	0	0
<b>Subtotal</b>	<b>0</b>	<b>2,131,938</b>	<b>2,417,207</b>	<b>2,335,584</b>
<b>Total Uses</b>	<b><u>32,627</u></b>	<b><u>2,222,258</u></b>	<b><u>2,492,605</u></b>	<b><u>2,411,296</u></b>

Capital project funds include multi-year project budgets carried over from previous years and are not reflected above.

# Automated Systems Maintenance Fund

This fund accounts for the user charges and costs of recovery and maintenance for county PC network system operations.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	2,740,959	2,178,109	2,235,290	1,711,236
<b>Subtotal</b>	<b>2,740,959</b>	<b>2,178,109</b>	<b>2,235,290</b>	<b>1,711,236</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	1,479,664	1,240,000	1,718,386	1,729,264
Interest income	9,297	13,828	9,390	9,484
Less Statutory 5%	0	-62,691	-86,389	-86,937
<b>Subtotal</b>	<b>1,488,961</b>	<b>1,191,137</b>	<b>1,641,387</b>	<b>1,651,811</b>
<b>Total Sources</b>	<b><u>4,229,920</u></b>	<b><u>3,369,246</u></b>	<b><u>3,876,677</u></b>	<b><u>3,363,047</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Information Technology Dept	1,082,651	1,141,310	1,120,941	1,136,849
<b>Subtotal</b>	<b>1,082,651</b>	<b>1,141,310</b>	<b>1,120,941</b>	<b>1,136,849</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	125,000	0	750,000	750,000
Tr to Build Cap Projects	597,000	0	0	0
<b>Subtotal</b>	<b>722,000</b>	<b>0</b>	<b>750,000</b>	<b>750,000</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve for Contingency - VOIP Maint.	0	0	199	199
Reserve for Salary Adjustment - PFP	0	5,050	5,266	10,532
Reserves - IT Replacement	0	1,222,886	500,000	0
Reserves - IT Networking Equipment	0	1,000,000	0	0
Reserve for Cash Balance - ASM	0	0	1,500,271	1,465,467
<b>Subtotal</b>	<b>0</b>	<b>2,227,936</b>	<b>2,005,736</b>	<b>1,476,198</b>
<b>Total Uses</b>	<b><u>1,804,651</u></b>	<b><u>3,369,246</u></b>	<b><u>3,876,677</u></b>	<b><u>3,363,047</u></b>

Actual prior year's fund summary results do not include depreciation (a non-cash expense) or capitalized computer replacement equipment which are reflected in the annual financial statements per financial guidelines.

# Beach Erosion Control Tourist Tax and Capital Projects Funds

One cent of the Tourist Development Tax is used for beach renourishment and maintenance. Monies are transferred from the special revenue fund to the Beach Erosion Control Capital Projects fund to account for beach renourishment projects which are also included on this report. Capital Project Funds include multi-year project budgets that are carried over from previous years and are not reflected below.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	1,664,868	2,198,611	3,022,154	3,974,576
<b>Subtotal</b>	<b>1,664,868</b>	<b>2,198,611</b>	<b>3,022,154</b>	<b>3,974,576</b>
<b>Revenues to be received during Fiscal Year:</b>				
Other Taxes	2,088,175	1,892,281	2,193,837	2,259,652
Intergovernmental	4,020,931	0	0	0
Interest income	17,650	15,334	25,000	25,000
Contributions	3,377	5,263,158	0	0
Miscellaneous	6	0	0	0
Capital grants	658,429	0	0	0
Transfers from other funds	1,280,000	0	0	0
Less Statutory 5%	0	-358,539	-110,942	-114,233
<b>Subtotal</b>	<b>8,068,567</b>	<b>6,812,234</b>	<b>2,107,895</b>	<b>2,170,419</b>
<b>Total Sources</b>	<b><u>9,733,435</u></b>	<b><u>9,010,845</u></b>	<b><u>5,130,049</u></b>	<b><u>6,144,995</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
County Administration	36,245	0	0	0
Financial Management	314,097	321,768	365,815	367,790
Parks&NaturalResourcesDept	9,717,123	5,397,553	0	0
Property Management Dept	113,827	117,314	0	0
<b>Subtotal</b>	<b>10,181,292</b>	<b>5,836,635</b>	<b>365,815</b>	<b>367,790</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tr to Beach Erosion Control	1,280,000	0	0	0
<b>Subtotal</b>	<b>1,280,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Salary Adjustment - PFP	0	5,252	0	0
Reserves - Cash Balance	0	67,056	1,423,198	1,361,538
Reserves - Cash Balance - Operating	0	3,101,902	3,341,036	4,415,667
<b>Subtotal</b>	<b>0</b>	<b>3,174,210</b>	<b>4,764,234</b>	<b>5,777,205</b>
<b>Total Uses</b>	<b><u>11,461,292</u></b>	<b><u>9,010,845</u></b>	<b><u>5,130,049</u></b>	<b><u>6,144,995</u></b>

# Building Capital Projects Funds

This fund accounts for general government and Convention Center capital improvements. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	<b>Actual FY14</b>	<b>Adopted FY15</b>	<b>Adopted FY16</b>	<b>Planned FY17</b>
Beginning Balance/Budgeted Cash	18,536,680	2,062,165	1,270,927	1,054,976
<b>Subtotal</b>	<b>18,536,680</b>	<b>2,062,165</b>	<b>1,270,927</b>	<b>1,054,976</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	70,752	6,001	38,500	38,500
Transfers from other funds	2,317,000	0	2,160,000	0
Bond proceeds	6,482,360	0	0	0
Less Statutory 5%	0	-300	-1,925	-1,925
<b>Subtotal</b>	<b>8,870,112</b>	<b>5,701</b>	<b>2,196,575</b>	<b>36,575</b>
<b>Total Sources</b>	<b><u>27,406,792</u></b>	<b><u>2,067,866</u></b>	<b><u>3,467,502</u></b>	<b><u>1,091,551</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Information Technology Dept	52,422	0	0	0
Public Safety	171,760	0	100,000	0
General Government	3,034,755	0	0	0
Property Management Dept	6,215,734	870,000	2,257,000	0
<b>Subtotal</b>	<b>9,474,671</b>	<b>870,000</b>	<b>2,357,000</b>	<b>0</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	562,300	0	0	0
<b>Subtotal</b>	<b>562,300</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve - Cash Balance	0	0	29,373	32,654
Reserves - Cash Balance	0	18,212	71,515	76,014
Reserves - Cash Balance	0	879,654	1,009,614	982,883
Reserves - Capital	0	300,000	0	0
<b>Subtotal</b>	<b>0</b>	<b>1,197,866</b>	<b>1,110,502</b>	<b>1,091,551</b>
<b>Total Uses</b>	<b><u>10,036,971</u></b>	<b><u>2,067,866</u></b>	<b><u>3,467,502</u></b>	<b><u>1,091,551</u></b>

# Building Department Fund

The Manatee County Building and Development Services department is responsible for the safety and welfare of the general public by ensuring that review and inspection of permitted activity is in compliance with the Florida Building Code.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	11,358,216	13,783,867	14,814,028	16,361,113
<b>Subtotal</b>	<b>11,358,216</b>	<b>13,783,867</b>	<b>14,814,028</b>	<b>16,361,113</b>
<b>Revenues to be received during Fiscal Year:</b>				
Licenses and permits	7,545,785	6,045,300	8,072,387	8,395,282
Charges for services	35,946	20	0	0
Fines and forfeitures	66,208	65,199	58,606	60,951
Interest income	43,991	8,294	48,296	48,779
Miscellaneous	349,763	346,310	374,246	389,215
Transfers from other funds	487,705	487,705	487,705	487,705
Less Statutory 5%	0	-323,256	-427,677	-444,711
<b>Subtotal</b>	<b>8,529,398</b>	<b>6,629,572</b>	<b>8,613,563</b>	<b>8,937,221</b>
<b>Total Sources</b>	<b><u>19,887,614</u></b>	<b><u>20,413,439</u></b>	<b><u>23,427,591</u></b>	<b><u>25,298,334</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Building & Development Service	5,490,464	5,427,578	7,066,475	7,106,119
<b>Subtotal</b>	<b>5,490,464</b>	<b>5,427,578</b>	<b>7,066,475</b>	<b>7,106,119</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve for Contingency - VOIP Maint.	0	0	3,191	3,191
Reserves - Salary Adjustment	0	108,485	113,068	226,136
Reserves - Software System	0	2,000,000	0	0
Reserves - Cash Balance Operating	0	12,877,376	16,244,857	17,962,888
<b>Subtotal</b>	<b>0</b>	<b>14,985,861</b>	<b>16,361,116</b>	<b>18,192,215</b>
<b>Total Uses</b>	<b><u>5,490,464</u></b>	<b><u>20,413,439</u></b>	<b><u>23,427,591</u></b>	<b><u>25,298,334</u></b>



# Children's Services Tax Fund

This fund is a special revenue fund used to account for the Children's Services tax levy and corresponding operating and contract service costs of children's programs. Revenues are generated by .3333 millage assessment on property tax values.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	1,126,545	1,872,669	2,271,545	1,557,713
<b>Subtotal</b>	<b>1,126,545</b>	<b>1,872,669</b>	<b>2,271,545</b>	<b>1,557,713</b>
<b>Revenues to be received during Fiscal Year:</b>				
Property Taxes	7,777,202	8,644,395	9,362,184	9,830,293
Interest income	13,706	8,915	9,139	13,378
Miscellaneous	740	0	0	0
Operating grants	67,053	80,000	0	0
Transfers from other funds	838,252	838,252	838,252	838,252
Less Statutory 5%	0	-436,666	-468,566	-492,184
<b>Subtotal</b>	<b>8,696,953</b>	<b>9,134,896</b>	<b>9,741,009</b>	<b>10,189,739</b>
<b>Total Sources</b>	<b><u>9,823,498</u></b>	<b><u>11,007,565</u></b>	<b><u>12,012,554</u></b>	<b><u>11,747,452</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Community Services	7,704,937	8,651,646	10,441,349	10,449,151
<b>Subtotal</b>	<b>7,704,937</b>	<b>8,651,646</b>	<b>10,441,349</b>	<b>10,449,151</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
VoIP Maintenance	0	0	299	299
Salary Adjustment - PFP	0	13,072	13,193	26,386
Specific Program - Set Asides	0	285,299	0	0
Reserves - Cash Balance - Operating	0	2,057,548	1,557,713	1,271,616
<b>Subtotal</b>	<b>0</b>	<b>2,355,919</b>	<b>1,571,205</b>	<b>1,298,301</b>
<b>Total Uses</b>	<b><u>7,704,937</u></b>	<b><u>11,007,565</u></b>	<b><u>12,012,554</u></b>	<b><u>11,747,452</u></b>

# Communications Fund

This fund accounts for the user charges and costs of the centralized telephone system. Prior to FY12, this fund was combined with Radio operations.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	605,815	516,197	308,211	242,601
<b>Subtotal</b>	<b>605,815</b>	<b>516,197</b>	<b>308,211</b>	<b>242,601</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	306,344	467,000	713,139	713,139
Interest income	1,880	2,610	0	0
Miscellaneous	0	0	1,465	1,479
Less Statutory 5%	0	-23,481	-35,730	-35,731
<b>Subtotal</b>	<b>308,224</b>	<b>446,129</b>	<b>678,874</b>	<b>678,887</b>
<b>Total Sources</b>	<b><u>914,039</u></b>	<b><u>962,326</u></b>	<b><u>987,085</u></b>	<b><u>921,488</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Information Technology Dept	361,171	560,129	733,111	737,677
<b>Subtotal</b>	<b>361,171</b>	<b>560,129</b>	<b>733,111</b>	<b>737,677</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve for Contingency - VOIP Maint.	0	0	1,047	1,047
Reserve for Salary Adjustment - PFP	0	9,301	10,325	20,650
Reserves - Cash Balance Telecomm	0	392,896	242,602	162,114
<b>Subtotal</b>	<b>0</b>	<b>402,197</b>	<b>253,974</b>	<b>183,811</b>
<b>Total Uses</b>	<b><u>361,171</u></b>	<b><u>962,326</u></b>	<b><u>987,085</u></b>	<b><u>921,488</u></b>

# Convention Center Fund

The Convention Center and Crosley Estate are funded by self-generating revenues and transfers from the Tourist Development Tax Fund.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	2,301,511	2,613,328	2,272,852	1,990,388
<b>Subtotal</b>	<b>2,301,511</b>	<b>2,613,328</b>	<b>2,272,852</b>	<b>1,990,388</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	1,531,069	1,505,150	1,555,550	1,555,550
Interest income	8,111	10,661	6,565	6,630
Contributions	14	200	200	200
Miscellaneous	41,794	50,500	45,500	45,500
Gain on disposition of assets	1,097	0	0	0
Transfers from other funds	638,432	600,000	600,000	600,000
Less Statutory 5%	0	-78,326	-80,391	-80,394
<b>Subtotal</b>	<b>2,220,516</b>	<b>2,088,185</b>	<b>2,127,424</b>	<b>2,127,486</b>
<b>Total Sources</b>	<b><u>4,522,027</u></b>	<b><u>4,701,513</u></b>	<b><u>4,400,276</u></b>	<b><u>4,117,874</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Convention and Visitors Bureau	2,311,555	1,973,556	2,391,731	2,172,505
<b>Subtotal</b>	<b>2,311,555</b>	<b>1,973,556</b>	<b>2,391,731</b>	<b>2,172,505</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
RESERVES	0	150,000	150,000	150,000
Reserve for Contingency - VOIP Maint.	0	0	1,296	1,296
Reserves - Salary Adjustment	0	27,440	18,157	36,314
Reserve for Contingency - Cash	0	0	1,839,092	1,757,759
Reserves - Cash Balance - BACVB	0	2,350,517	0	0
Reserves - Budget Stabilization	0	200,000	0	0
<b>Subtotal</b>	<b>0</b>	<b>2,727,957</b>	<b>2,008,545</b>	<b>1,945,369</b>
<b>Total Uses</b>	<b><u>2,311,555</u></b>	<b><u>4,701,513</u></b>	<b><u>4,400,276</u></b>	<b><u>4,117,874</u></b>

# Court Technology Fee Fund

This fund accounts for the receipt and use of specific court technology fees designated for court technology enhancements.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	445,122	220,647	280,586	369,393
<b>Subtotal</b>	<b>445,122</b>	<b>220,647</b>	<b>280,586</b>	<b>369,393</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	590,853	700,000	750,000	750,000
Interest income	1,302	0	1,500	1,500
Transfers from other funds	0	0	250,000	275,000
Less Statutory 5%	0	-35,000	-37,575	-37,575
<b>Subtotal</b>	<b>592,155</b>	<b>665,000</b>	<b>963,925</b>	<b>988,925</b>
<b>Total Sources</b>	<b><u>1,037,277</u></b>	<b><u>885,647</u></b>	<b><u>1,244,511</u></b>	<b><u>1,358,318</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Clerk of Circuit Court	138,170	138,170	138,170	138,170
Court Administrator	0	7,670	7,670	7,670
General Government	3,599	0	0	0
Court Costs	518,173	594,742	711,409	711,409
<b>Subtotal</b>	<b>659,942</b>	<b>740,582</b>	<b>857,249</b>	<b>857,249</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
VoIP Maintenance	0	0	11,119	11,119
Salary Adjustment - PFP	0	6,426	6,750	13,500
Reserves - Cash Balance - Operating	0	138,639	369,393	476,450
<b>Subtotal</b>	<b>0</b>	<b>145,065</b>	<b>387,262</b>	<b>501,069</b>
<b>Total Uses</b>	<b><u>659,942</u></b>	<b><u>885,647</u></b>	<b><u>1,244,511</u></b>	<b><u>1,358,318</u></b>

A transfer from the General Fund is budgeted as a loan to cover shortfalls in recording fees that fund this program. Only the amount needed by year-end will be transferred and the loan amounts may be repaid as technology fee revenues rebound.

# CRA Capital Projects Fund

The CRA Capital Projects Fund contains funding transferred from remaining balances of the South County CRA for capital projects in the former South County CRA area. The 14th Street and South County CRA's were dissolved in FY14 and their fund balances transferred to the General Fund. Capital project funds include multi-year project budgets carried over from previous years and are not reflected above.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	2,886,556	0	2,057	15,136
<b>Subtotal</b>	<b>2,886,556</b>	<b>0</b>	<b>2,057</b>	<b>15,136</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	9,218	0	5,000	5,000
Transfers from other funds	14,359	0	600,000	0
Less Statutory 5%	0	0	-250	-250
<b>Subtotal</b>	<b>23,577</b>	<b>0</b>	<b>604,750</b>	<b>4,750</b>
<b>Total Sources</b>	<b><u>2,910,133</u></b>	<b><u>0</u></b>	<b><u>606,807</u></b>	<b><u>19,886</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Public Works(Transp/Prj Mgt)	0	0	590,874	0
Property Management Dept	14,244	0	0	0
<b>Subtotal</b>	<b>14,244</b>	<b>0</b>	<b>590,874</b>	<b>0</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to SoCounty CRA	2,895,533	0	0	0
<b>Subtotal</b>	<b>2,895,533</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Cash - Capital - South	0	0	15,933	19,886
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>15,933</b>	<b>19,886</b>
<b>Total Uses</b>	<b><u>2,909,777</u></b>	<b><u>0</u></b>	<b><u>606,807</u></b>	<b><u>19,886</u></b>

## Debt Service Funds

These funds reflect principal and interest payments on bonded debt for governmental projects, golf courses, and General Obligation bonds. Debt service for Water & Sewer funds are not shown here but are reported separately with the enterprise fund.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	5,620	138,895	102,427	192,019
<b>Subtotal</b>	<b>5,620</b>	<b>138,895</b>	<b>102,427</b>	<b>192,019</b>
<b>Revenues to be received during Fiscal Year:</b>				
Property Taxes	777	3,112,292	786,502	825,827
Intergovernmental	1,063,654	1,173,425	1,175,903	1,175,903
Interest income	15,915	564	5,676	2,318
Transfers from other funds	13,258,418	13,532,980	14,020,382	14,228,321
Bond proceeds	7,275,000	0	0	0
Less Statutory 5%	0	-214,314	-98,403	-100,201
<b>Subtotal</b>	<b>21,613,764</b>	<b>17,604,947</b>	<b>15,890,060</b>	<b>16,132,168</b>
<b>Total Sources</b>	<b><u>21,619,384</u></b>	<b><u>17,743,842</u></b>	<b><u>15,992,487</u></b>	<b><u>16,324,187</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
General Government	43,050	0	0	0
Debt Service	20,923,805	17,587,221	15,800,468	16,012,762
<b>Subtotal</b>	<b>20,966,855</b>	<b>17,587,221</b>	<b>15,800,468</b>	<b>16,012,762</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve Cash Balance - Debt Svc	0	73	6,304	8,365
Reserves - Cash Balance	0	9,062	0	0
Reserves - Debt Svc Ameresco Energy	0	0	402	544
Reserves - GO Refunding Bonds Debt	0	147,486	126,244	243,447
Reserves - Rev Refunding Bonds 2010	0	0	59,069	59,069
<b>Subtotal</b>	<b>0</b>	<b>156,621</b>	<b>192,019</b>	<b>311,425</b>
<b>Total Uses</b>	<b><u>20,966,855</u></b>	<b><u>17,743,842</u></b>	<b><u>15,992,487</u></b>	<b><u>16,324,187</u></b>

General Obligation (GO) Refunding Bonds, Series 2014 refunded the old 2003 GO bonds, as per Board resolution R-14-07 on January 7, 2014. The new bonds debt service is now accounted for in the new fund (207).

# Fleet & Fuel Services Funds

These funds account for user charges and operating costs of equipping, maintaining, and replacing the county vehicle fleet.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	10,412,573	8,734,832	8,291,112	7,450,903
<b>Subtotal</b>	<b>10,412,573</b>	<b>8,734,832</b>	<b>8,291,112</b>	<b>7,450,903</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	15,231,400	16,755,000	17,132,140	17,641,115
Interest income	29,945	30,927	20,946	18,617
Contributions	76,094	0	0	0
Miscellaneous	47,939	18,000	17,000	17,000
Gain on disposition of assets	149,984	45,000	45,000	45,000
Less Statutory 5%	0	-842,447	-860,754	-886,087
<b>Subtotal</b>	<b>15,535,362</b>	<b>16,006,480</b>	<b>16,354,332</b>	<b>16,835,645</b>
<b>Total Sources</b>	<b>25,947,935</b>	<b>24,741,312</b>	<b>24,645,444</b>	<b>24,286,548</b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Financial Management	65,910	0	0	0
Public Works(Transp/Prj Mgt)	14,101,740	17,531,158	17,109,894	17,373,691
<b>Subtotal</b>	<b>14,167,650</b>	<b>17,531,158</b>	<b>17,109,894</b>	<b>17,373,691</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
VoIP Maintenance	0	0	1,646	1,646
Salary Adjustment - PFP	0	81,111	83,001	166,002
Reserves - Cash Balance - Fuel	0	1,747,993	2,875,068	2,329,854
Reserves - Cash Balance - Fleet	0	4,381,050	4,575,835	4,415,355
Reserves - Fleet Replacement -	0	1,000,000	0	0
<b>Subtotal</b>	<b>0</b>	<b>7,210,154</b>	<b>7,535,550</b>	<b>6,912,857</b>
<b>Total Uses</b>	<b>14,167,650</b>	<b>24,741,312</b>	<b>24,645,444</b>	<b>24,286,548</b>

# Florida Boating Improvement Program Fund

This fund accounts for fees collected through annual boaters' registrations. There are two fees imposed; one is a state imposed fee and the other is a county imposed registration fee. Monies are used for maintaining lakes, rivers, and waters, as well as building and repairing public boat ramps, removing derelict vessels, and removing other hazardous floating structures.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	1,027,156	764,173	459,826	612,470
<b>Subtotal</b>	<b>1,027,156</b>	<b>764,173</b>	<b>459,826</b>	<b>612,470</b>
<b>Revenues to be received during Fiscal Year:</b>				
Intergovernmental	366,011	350,000	350,000	350,000
Interest income	3,670	2,504	2,504	2,504
Less Statutory 5%	0	-17,625	-17,625	-17,625
<b>Subtotal</b>	<b>369,681</b>	<b>334,879</b>	<b>334,879</b>	<b>334,879</b>
<b>Total Sources</b>	<b><u>1,396,837</u></b>	<b><u>1,099,052</u></b>	<b><u>794,705</u></b>	<b><u>947,349</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Parks&NaturalResourcesDept	95,770	250,000	150,000	150,000
<b>Subtotal</b>	<b>95,770</b>	<b>250,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tr to P&R Capital Projects	265,000	654,148	0	0
<b>Subtotal</b>	<b>265,000</b>	<b>654,148</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Cash Balance - Operating	0	194,904	644,705	797,349
<b>Subtotal</b>	<b>0</b>	<b>194,904</b>	<b>644,705</b>	<b>797,349</b>
<b>Total Uses</b>	<b><u>360,770</u></b>	<b><u>1,099,052</u></b>	<b><u>794,705</u></b>	<b><u>947,349</u></b>



## Gas Tax Capital Projects Funds

These funds account for certain transportation capital improvements funded by gas taxes. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	30,254,549	8,527,781	3,736,395	1,804,425
<b>Subtotal</b>	<b>30,254,549</b>	<b>8,527,781</b>	<b>3,736,395</b>	<b>1,804,425</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	86,024	50,792	40,000	40,000
Capital grants	398,093	0	0	0
Transfers from other funds	3,550,225	8,549,651	3,549,871	4,049,871
Less Statutory 5%	0	-2,540	-2,000	-2,000
<b>Subtotal</b>	<b>4,034,341</b>	<b>8,597,903</b>	<b>3,587,871</b>	<b>4,087,871</b>
<b>Total Sources</b>	<b><u>34,288,890</u></b>	<b><u>17,125,684</u></b>	<b><u>7,324,266</u></b>	<b><u>5,892,296</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Public Works(Transp/Prj Mgt)	3,819,339	2,800,000	1,875,000	0
<b>Subtotal</b>	<b>3,819,339</b>	<b>2,800,000</b>	<b>1,875,000</b>	<b>0</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to 2004 Trnsp Rev Bd	2,658,956	0	0	0
Tsf to RevRef/Imp Bds 2013	886,164	3,549,651	3,549,871	3,549,856
<b>Subtotal</b>	<b>3,545,120</b>	<b>3,549,651</b>	<b>3,549,871</b>	<b>3,549,856</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Cash Balance	0	2,232,606	627,729	601,093
Reserves - Future Projects	0	444,879	272,141	277,534
Reserves - 5th & 6th Gas Tax C I P	0	101,476	0	500,000
Reserves - Cash Balance	0	24,072	999,525	963,813
2013 Rev Refunding Debt Svc Adjust	0	-1,613,702	0	0
Debt Service Payment	0	1,613,702	0	0
Reserves - Capital Projects	0	7,973,000	0	0
<b>Subtotal</b>	<b>0</b>	<b>10,776,033</b>	<b>1,899,395</b>	<b>2,342,440</b>
<b>Total Uses</b>	<b><u>7,364,459</u></b>	<b><u>17,125,684</u></b>	<b><u>7,324,266</u></b>	<b><u>5,892,296</u></b>

# Gas Tax Road Maintenance Funds

These funds track the use of Local Option Gas Tax and maintain the funding and expenditures for small projects and maintenance of the transportation system, roads, sidewalks and signalization systems.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	13,666,551	11,917,971	7,204,402	8,008,959
<b>Subtotal</b>	<b>13,666,551</b>	<b>11,917,971</b>	<b>7,204,402</b>	<b>8,008,959</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	35,305	41,015	36,100	36,100
Transfers from other funds	8,661,810	8,755,108	9,144,111	8,758,196
Less Statutory 5%	0	-2,050	-1,805	-1,805
<b>Subtotal</b>	<b>8,697,115</b>	<b>8,794,073</b>	<b>9,178,406</b>	<b>8,792,491</b>
<b>Total Sources</b>	<b><u>22,363,666</u></b>	<b><u>20,712,044</u></b>	<b><u>16,382,808</u></b>	<b><u>16,801,450</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Public Works(Transp/Prj Mgt)	8,586,111	8,249,369	8,284,225	8,284,222
<b>Subtotal</b>	<b>8,586,111</b>	<b>8,249,369</b>	<b>8,284,225</b>	<b>8,284,222</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tr to 2 Ct Loc Option Gs Tx	0	0	0	500,000
Transfer to: 5ctBdVoteCapProj	0	5,000,000	0	0
<b>Subtotal</b>	<b>0</b>	<b>5,000,000</b>	<b>0</b>	<b>500,000</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Salary Adjustment - PFP	0	89,040	90,624	181,248
Cash Balance Const 5 & 6 80% Rd	0	566,481	567,800	569,320
Cash Balance Local Option 4 Cent	0	256,548	1,286,612	1,327,549
Reserves	0	3,841,900	5,399,566	5,311,066
Cash Balance 5 & 6 Cent maintenance	0	2,708,706	753,981	628,045
<b>Subtotal</b>	<b>0</b>	<b>7,462,675</b>	<b>8,098,583</b>	<b>8,017,228</b>
<b>Total Uses</b>	<b><u>8,586,111</u></b>	<b><u>20,712,044</u></b>	<b><u>16,382,808</u></b>	<b><u>16,801,450</u></b>

# Green Bridge Demolition Fund

Monies received from the state and interest earnings are required to be held in this fund for demolition of the "Old Green Bridge" should it no longer be useful as a fishing pier.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	330,752	331,833	333,461	335,045
<b>Subtotal</b>	<b>330,752</b>	<b>331,833</b>	<b>333,461</b>	<b>335,045</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	1,050	1,659	1,667	1,675
Less Statutory 5%	0	-83	-83	-84
<b>Subtotal</b>	<b>1,050</b>	<b>1,576</b>	<b>1,584</b>	<b>1,591</b>
<b>Total Sources</b>	<u><b>331,802</b></u>	<u><b>333,409</b></u>	<u><b>335,045</b></u>	<u><b>336,636</b></u>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Cash Balance - Operating	0	333,409	335,045	336,636
<b>Subtotal</b>	<b>0</b>	<b>333,409</b>	<b>335,045</b>	<b>336,636</b>
<b>Total Uses</b>	<u><b>0</b></u>	<u><b>333,409</b></u>	<u><b>335,045</b></u>	<u><b>336,636</b></u>

## Health Care Fund

The Health Care Trust fund was established in 1984, when Manatee County sold Manatee Memorial Hospital. After the expiration of the Trust, corpus monies were combined into a Health Care fund in accordance with action by the Board of County Commissioners effective June, 2008. The use of these funds includes payments to all area hospitals and physicians for indigent health care.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	16,466,802	6,989,351	678,569	479,859
<b>Subtotal</b>	<b>16,466,802</b>	<b>6,989,351</b>	<b>678,569</b>	<b>479,859</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	48,908	17,473	1,357	960
Miscellaneous	420	0	0	0
Less Statutory 5%	0	-874	-68	-48
<b>Subtotal</b>	<b>49,328</b>	<b>16,599</b>	<b>1,289</b>	<b>912</b>
<b>Total Sources</b>	<b><u>16,516,130</u></b>	<b><u>7,005,950</u></b>	<b><u>679,858</u></b>	<b><u>480,771</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Community Services	8,900,682	1,683,479	200,000	200,000
<b>Subtotal</b>	<b>8,900,682</b>	<b>1,683,479</b>	<b>200,000</b>	<b>200,000</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	100,000	100,000	0	0
<b>Subtotal</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Cash Balance - Operating	0	5,222,471	479,858	280,771
<b>Subtotal</b>	<b>0</b>	<b>5,222,471</b>	<b>479,858</b>	<b>280,771</b>
<b>Total Uses</b>	<b><u>9,000,682</u></b>	<b><u>7,005,950</u></b>	<b><u>679,858</u></b>	<b><u>480,771</u></b>

# Health Self Insurance Fund

This internal services fund accounts for the operation of the county's employee health, dental and wellness programs.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	37,506,804	39,338,526	40,124,930	47,698,683
<b>Subtotal</b>	<b>37,506,804</b>	<b>39,338,526</b>	<b>40,124,930</b>	<b>47,698,683</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	40,934,104	48,274,537	52,052,720	52,052,720
Interest income	125,145	96,154	95,000	95,000
Miscellaneous	1,251,529	1,084,668	524,500	524,500
Less Statutory 5%	0	-2,472,768	-2,633,611	-2,633,611
<b>Subtotal</b>	<b>42,310,778</b>	<b>46,982,591</b>	<b>50,038,609</b>	<b>50,038,609</b>
<b>Total Sources</b>	<u><b>79,817,582</b></u>	<u><b>86,321,117</b></u>	<u><b>90,163,539</b></u>	<u><b>97,737,292</b></u>
<b>Budgeted Expenditures by Department in this fund:</b>				
County Administration	22,036	0	0	0
Human Resources	38,061,571	41,090,421	42,453,215	45,357,402
<b>Subtotal</b>	<b>38,083,607</b>	<b>41,090,421</b>	<b>42,453,215</b>	<b>45,357,402</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve for Contingency - VOIP Maint.	0	0	2,493	2,493
Reserve for Salary Adjustment - PFP	0	11,082	11,641	23,282
Reserve - Cash Balance Operating	0	7,207,922	9,680,476	14,308,401
Reserves - Dental Claims	0	60,000	60,000	60,000
Reserve - Medical Claims	0	27,488,375	27,488,375	27,488,375
Reserve Cash Balance - OPEB	0	10,463,317	10,467,339	10,497,339
<b>Subtotal</b>	<b>0</b>	<b>45,230,696</b>	<b>47,710,324</b>	<b>52,379,890</b>
<b>Total Uses</b>	<u><b>38,083,607</b></u>	<u><b>86,321,117</b></u>	<u><b>90,163,539</b></u>	<u><b>97,737,292</b></u>

# Impact Fee Administration Fund

The Impact Fee Administration fund includes a special revenue fund used to account for the administrative costs associated with the collection and expenditure of impact fees. The administrative surcharge was suspended in 2007, and the program is currently funded using accumulated reserves until depleted.

The county has set aside funding for Affordable Housing subsidies which pay impact fees for qualified projects.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	125,021	225,120	263,900	135,854
<b>Subtotal</b>	<b>125,021</b>	<b>225,120</b>	<b>263,900</b>	<b>135,854</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	11	0	0	0
Interest income	1,078	1,200	1,000	100
Miscellaneous	164,102	0	0	0
Transfers from other funds	210,447	182,851	200,000	200,000
Less Statutory 5%	0	-60	-50	-5
<b>Subtotal</b>	<b>375,638</b>	<b>183,991</b>	<b>200,950</b>	<b>200,095</b>
<b>Total Sources</b>	<b><u>500,659</u></b>	<b><u>409,111</u></b>	<b><u>464,850</u></b>	<b><u>335,949</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Financial Management	229,911	180,386	317,310	317,310
<b>Subtotal</b>	<b>229,911</b>	<b>180,386</b>	<b>317,310</b>	<b>317,310</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Salary Adjustment - PFP	0	2,520	4,486	8,972
Reserves - Cash Balance - Operating	0	226,205	143,004	9,617
VoIP Maintenance	0	0	50	50
<b>Subtotal</b>	<b>0</b>	<b>228,725</b>	<b>147,540</b>	<b>18,639</b>
<b>Total Uses</b>	<b><u>229,911</u></b>	<b><u>409,111</u></b>	<b><u>464,850</u></b>	<b><u>335,949</u></b>

# Law Enforcement Impact Fee Funds

These funds account for the revenues and expenditures relating to impact fees collected for law enforcement and judicial facilities.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	2,766,881	2,413,351	2,546,637	2,472,026
<b>Subtotal</b>	<b>2,766,881</b>	<b>2,413,351</b>	<b>2,546,637</b>	<b>2,472,026</b>
<b>Revenues to be received during Fiscal Year:</b>				
Licenses and permits	1,853,433	1,100,000	1,500,000	1,500,000
Interest income	8,948	10,092	8,850	8,850
Less Statutory 5%	0	-55,505	-75,443	-75,443
<b>Subtotal</b>	<b>1,862,380</b>	<b>1,054,587</b>	<b>1,433,407</b>	<b>1,433,407</b>
<b>Total Sources</b>	<b><u>4,629,261</u></b>	<b><u>3,467,938</u></b>	<b><u>3,980,044</u></b>	<b><u>3,905,433</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
General Government	301,998	463,080	0	0
<b>Subtotal</b>	<b>301,998</b>	<b>463,080</b>	<b>0</b>	<b>0</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to 2004 Rev Imp Bnds	478,740	0	0	0
Transfer to 2006 Rev Imp Bonds	401,496	401,875	401,625	0
Tsf to RevRef/Imp Bds 2013	532,512	1,013,986	976,288	1,432,669
<b>Subtotal</b>	<b>1,412,748</b>	<b>1,415,861</b>	<b>1,377,913</b>	<b>1,432,669</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Cash Balance - Operating	0	1,355,776	2,602,131	2,472,764
SRO Reserve for Capital Equipment	0	83,850	0	0
2013 Rev Refunding Debt Svc Adjust	0	149,371	0	0
<b>Subtotal</b>	<b>0</b>	<b>1,588,997</b>	<b>2,602,131</b>	<b>2,472,764</b>
<b>Total Uses</b>	<b><u>1,714,746</u></b>	<b><u>3,467,938</u></b>	<b><u>3,980,044</u></b>	<b><u>3,905,433</u></b>

# Library Funds

These funds account for the Library millage levy and operating costs of the Central Library and county branch libraries, as well as the Eaton Trust Historical Library fund and the Library Gift fund.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	2,285,363	1,916,391	1,744,430	1,425,260
<b>Subtotal</b>	<b>2,285,363</b>	<b>1,916,391</b>	<b>1,744,430</b>	<b>1,425,260</b>
<b>Revenues to be received during Fiscal Year:</b>				
Property Taxes	5,798,011	6,419,105	6,952,117	7,299,723
Intergovernmental	168,268	167,000	0	0
Charges for services	24,927	15,000	15,000	15,000
Fines and forfeitures	128,211	145,000	145,000	145,000
Interest income	11,061	8,433	8,464	8,019
Contributions	34,064	35,000	35,000	35,000
Miscellaneous	99	0	0	0
Operating grants	6,918	0	0	0
Transfers from other funds	150,000	0	0	0
Less Statutory 5%	0	-339,478	-357,779	-375,137
<b>Subtotal</b>	<b>6,321,558</b>	<b>6,450,060</b>	<b>6,797,802</b>	<b>7,127,605</b>
<b>Total Sources</b>	<b><u>8,606,921</u></b>	<b><u>8,366,451</u></b>	<b><u>8,542,232</u></b>	<b><u>8,552,865</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Neighborhood Services Dept	6,565,649	6,864,129	7,005,212	6,975,825
<b>Subtotal</b>	<b>6,565,649</b>	<b>6,864,129</b>	<b>7,005,212</b>	<b>6,975,825</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tr to Build Cap Projects	61,000	0	0	0
<b>Subtotal</b>	<b>61,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
VoIP Maintenance	0	0	5,934	5,934
Salary Adjustment - PFP	0	104,701	105,826	211,652
Reserves - Cash Balance - Operating	0	1,397,621	1,425,260	1,359,454
<b>Subtotal</b>	<b>0</b>	<b>1,502,322</b>	<b>1,537,020</b>	<b>1,577,040</b>
<b>Total Uses</b>	<b><u>6,626,649</u></b>	<b><u>8,366,451</u></b>	<b><u>8,542,232</u></b>	<b><u>8,552,865</u></b>

State Aid to Libraries (Intergovernmental Revenues) has continued to be reduced each year and future reductions are expected to occur. Additional fluctuations in total library operating costs may be noted due to changes in the indirect cost allocation plan and historical budget cuts.



# Metropolitan Planning Organization Fund

The Metropolitan Planning Organization for Manatee and Sarasota counties, in cooperation with state and local governments, identifies transportation needs and develops transportation improvement programs. Funding is from federal and state grants and local contributions from Manatee and Sarasota counties.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues to be received during Fiscal Year:</b>				
Intergovernmental	163,506	0	0	0
Miscellaneous	175	64,126	65,085	65,085
Operating grants	946,350	1,218,390	1,218,390	1,218,390
Transfers from other funds	16,185	22,741	22,741	22,741
Less Statutory 5%	0	-64,126	-64,174	-64,174
<b>Subtotal</b>	<b>1,126,216</b>	<b>1,241,131</b>	<b>1,242,042</b>	<b>1,242,042</b>
<b>Total Sources</b>	<u><b>1,126,216</b></u>	<u><b>1,241,131</b></u>	<u><b>1,242,042</b></u>	<u><b>1,242,042</b></u>
<b>Budgeted Expenditures by Department in this fund:</b>				
MPO	1,229,039	1,241,131	1,242,042	1,242,042
<b>Subtotal</b>	<b>1,229,039</b>	<b>1,241,131</b>	<b>1,242,042</b>	<b>1,242,042</b>
<b>Total Uses</b>	<u><b>1,229,039</b></u>	<u><b>1,241,131</b></u>	<u><b>1,242,042</b></u>	<u><b>1,242,042</b></u>

Beginning Cash Carryover and ending balances are often zero or negative because MPO activities are grant funded and are reimbursed after expenditures are reported.

## Miscellaneous Funds (Less than \$100,000)

The Emergency Medical Services Trust, Cable Franchise Fees Fund, EMS Impact Fee Fund, Substance Abuse Treatment Fund, Library Capital Projects Fund, Highway Capital Projects Fund, Comprehensive Jail Facility Fund and 2004 Transportation Bonds Fund make up the Miscellaneous fund balance. The fund balance for each is less than \$100,000.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	8,625,332	958,972	131,260	118,556
<b>Subtotal</b>	<b>8,625,332</b>	<b>958,972</b>	<b>131,260</b>	<b>118,556</b>
<b>Revenues to be received during Fiscal Year:</b>				
Intergovernmental	50,265	0	0	0
Fines and forfeitures	5,952	4,400	5,300	5,300
Interest income	22,278	231	6,420	6,337
Miscellaneous	18	0	0	0
Capital grants	1,566,181	0	0	0
Less Statutory 5%	0	-231	-586	-582
<b>Subtotal</b>	<b>1,644,694</b>	<b>4,400</b>	<b>11,134</b>	<b>11,055</b>
<b>Total Sources</b>	<b><u>10,270,026</u></b>	<b><u>963,372</u></b>	<b><u>142,394</u></b>	<b><u>129,611</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
County Administration	7,703	20,000	16,087	0
Community Services	0	5,000	5,000	5,000
Public Safety	50,600	0	0	0
Public Works(Transp/Prj Mgt)	4,520,896	200,000	0	0
Neighborhood Services Dept	13,193	0	0	0
<b>Subtotal</b>	<b>4,592,392</b>	<b>225,000</b>	<b>21,087</b>	<b>5,000</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves	0	0	375	375
Reserves - Cash - 2004 Transp Bonds	0	238,170	23,819	27,378
Reserves - Cash - Cable Franchise	0	0	497	0
Reserves - Cash - Comp Jail Facility	0	36,728	36,714	36,714
Reserves - Cash - Substance Abuse	0	33,989	38,653	38,771
Reserves - Cash Balance	0	412,664	13,392	13,909
Reserves - Cash - Cable Franchise	0	9,023	0	0
Reserves - Cash - EMS Impact Fees	0	7,798	7,857	7,464
<b>Subtotal</b>	<b>0</b>	<b>738,372</b>	<b>121,307</b>	<b>124,611</b>
<b>Total Uses</b>	<b><u>4,592,392</u></b>	<b><u>963,372</u></b>	<b><u>142,394</u></b>	<b><u>129,611</u></b>

# Miscellaneous Grants Fund

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	991,312	991,312	494,473	470,201
<b>Subtotal</b>	<b>991,312</b>	<b>991,312</b>	<b>494,473</b>	<b>470,201</b>
<b>Revenues to be received during Fiscal Year:</b>				
Intergovernmental	189,475	0	0	0
Interest income	3,046	0	500	500
Operating grants	8,517	0	0	0
Less Statutory 5%	0	0	-25	-25
<b>Subtotal</b>	<b>201,038</b>	<b>0</b>	<b>475</b>	<b>475</b>
<b>Total Sources</b>	<b><u>1,192,350</u></b>	<b><u>991,312</u></b>	<b><u>494,948</u></b>	<b><u>470,676</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Parks&NaturalResourcesDept	197,992	0	0	0
<b>Subtotal</b>	<b>197,992</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	0	500,000	0	0
<b>Subtotal</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Cash Balance - Operating	0	247,828	494,948	470,676
Reserves - Budget Stabilization	0	243,484	0	0
<b>Subtotal</b>	<b>0</b>	<b>491,312</b>	<b>494,948</b>	<b>470,676</b>
<b>Total Uses</b>	<b><u>197,992</u></b>	<b><u>991,312</u></b>	<b><u>494,948</u></b>	<b><u>470,676</u></b>

# North County (Port) TIF Fund

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	0	0	64,794	267,306
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>64,794</b>	<b>267,306</b>
<b>Revenues to be received during Fiscal Year:</b>				
Transfers from other funds	0	37,346	216,581	216,581
<b>Subtotal</b>	<b>0</b>	<b>37,346</b>	<b>216,581</b>	<b>216,581</b>
<b>Total Sources</b>	<u><b>0</b></u>	<u><b>37,346</b></u>	<u><b>281,375</b></u>	<u><b>483,887</b></u>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves Cash - Port TIF	0	37,346	281,375	483,887
<b>Subtotal</b>	<b>0</b>	<b>37,346</b>	<b>281,375</b>	<b>483,887</b>
<b>Total Uses</b>	<u><b>0</b></u>	<u><b>37,346</b></u>	<u><b>281,375</b></u>	<u><b>483,887</b></u>

# Palm Aire Landscape MSTU Fund

The Palm Aire Landscape Municipal Service Taxing Unit (MSTU) fund is a special revenue fund used to account for additional ad-valorem millage revenues assessed to this geographic area to provide enhanced landscape maintenance within the Palm Aire subdivision.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	239,036	109,483	211,464	168,715
<b>Subtotal</b>	<b>239,036</b>	<b>109,483</b>	<b>211,464</b>	<b>168,715</b>
<b>Revenues to be received during Fiscal Year:</b>				
Property Taxes	80,903	89,086	94,470	99,193
Interest income	890	547	808	816
Less Statutory 5%	0	-4,482	-4,764	-5,000
<b>Subtotal</b>	<b>81,793</b>	<b>85,151</b>	<b>90,514</b>	<b>95,009</b>
<b>Total Sources</b>	<b><u>320,829</u></b>	<b><u>194,634</u></b>	<b><u>301,978</u></b>	<b><u>263,724</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Public Works(Transp/Prj Mgt)	53,841	134,409	133,220	133,314
<b>Subtotal</b>	<b>53,841</b>	<b>134,409</b>	<b>133,220</b>	<b>133,314</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Cash Balance Operating	0	60,225	168,758	130,410
<b>Subtotal</b>	<b>0</b>	<b>60,225</b>	<b>168,758</b>	<b>130,410</b>
<b>Total Uses</b>	<b><u>53,841</u></b>	<b><u>194,634</u></b>	<b><u>301,978</u></b>	<b><u>263,724</u></b>

# Parks Capital Projects Fund

This fund accounts for Parks capital improvements funded by general revenue and grants for parks, natural resources and recreation facilities. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	4,035,227	514,688	567,710	548,350
<b>Subtotal</b>	<b>4,035,227</b>	<b>514,688</b>	<b>567,710</b>	<b>548,350</b>
<b>Revenues to be received during Fiscal Year:</b>				
Intergovernmental	40,594	0	0	0
Interest income	18,634	2,452	10,000	10,000
Contributions	150,000	0	0	0
Capital grants	88,767	0	0	0
Transfers from other funds	2,925,000	1,014,148	0	0
Less Statutory 5%	0	-123	-500	-500
<b>Subtotal</b>	<b>3,222,995</b>	<b>1,016,477</b>	<b>9,500</b>	<b>9,500</b>
<b>Total Sources</b>	<b><u>7,258,222</u></b>	<b><u>1,531,165</u></b>	<b><u>577,210</u></b>	<b><u>557,850</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Parks and Recreation	463,574	0	0	0
Public Works(Transp/Prj Mgt)	36,491	0	0	0
Parks&NaturalResourcesDept	1,026,082	1,014,148	0	0
Property Management Dept	9,366	0	0	0
<b>Subtotal</b>	<b>1,535,514</b>	<b>1,014,148</b>	<b>0</b>	<b>0</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	50,000	0	0	0
<b>Subtotal</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Cash Balance	0	517,017	577,210	557,850
<b>Subtotal</b>	<b>0</b>	<b>517,017</b>	<b>577,210</b>	<b>557,850</b>
<b>Total Uses</b>	<b><u>1,585,514</u></b>	<b><u>1,531,165</u></b>	<b><u>577,210</u></b>	<b><u>557,850</u></b>

# Parks Impact Fee Project Funds

These funds account for the revenues and expenditures related to impact fees collected for construction and expansion of Parks projects. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	7,104,169	1,797,623	5,338,140	8,058,024
<b>Subtotal</b>	<b>7,104,169</b>	<b>1,797,623</b>	<b>5,338,140</b>	<b>8,058,024</b>
<b>Revenues to be received during Fiscal Year:</b>				
Licenses and permits	3,307,385	2,200,000	3,400,000	3,400,000
Interest income	24,847	2,598	12,500	12,500
Transfers from other funds	3,806,010	2,244,000	0	0
Less Statutory 5%	0	-110,130	-170,625	-170,625
<b>Subtotal</b>	<b>7,138,242</b>	<b>4,336,468</b>	<b>3,241,875</b>	<b>3,241,875</b>
<b>Total Sources</b>	<b><u>14,242,411</u></b>	<b><u>6,134,091</u></b>	<b><u>8,580,015</u></b>	<b><u>11,299,899</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Parks and Recreation	2,838,759	0	0	0
Property Management Dept	200,787	1,150,000	0	0
<b>Subtotal</b>	<b>3,039,546</b>	<b>1,150,000</b>	<b>0</b>	<b>0</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tsf to Revenue Refund Bds 2010	146,156	97,453	97,884	97,794
Tsf to Pk Ctywide Imp fee	3,702,659	2,244,000	0	0
<b>Subtotal</b>	<b>3,848,815</b>	<b>2,341,453</b>	<b>97,884</b>	<b>97,794</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Countywide Impact Fee	0	2,407,638	8,482,131	11,202,105
Reserves - Pk Cntywide Capital Proj	0	235,000	0	0
<b>Subtotal</b>	<b>0</b>	<b>2,642,638</b>	<b>8,482,131</b>	<b>11,202,105</b>
<b>Total Uses</b>	<b><u>6,888,361</u></b>	<b><u>6,134,091</u></b>	<b><u>8,580,015</u></b>	<b><u>11,299,899</u></b>

# Phosphate Severance Tax Fund

The Phosphate Severance Tax is a state excise tax levied on entities engaged in mining phosphate rock from the soils or waters for commercial use. Payments are made to the county based upon the proportion of the number of tons of phosphate rock produced within the political boundary. Proceeds are distributed annually and can only be used for phosphate related expenses. Monitoring of phosphate mining sites must continue long after mining has ended, so it is important to maintain reserves for future requirements.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	7,268,686	4,364,320	3,195,104	2,844,161
<b>Subtotal</b>	<b>7,268,686</b>	<b>4,364,320</b>	<b>3,195,104</b>	<b>2,844,161</b>
<b>Revenues to be received during Fiscal Year:</b>				
Intergovernmental	424,537	700,000	700,000	700,000
Interest income	14,466	20,000	10,000	10,000
Less Statutory 5%	0	-36,000	-35,500	-35,500
<b>Subtotal</b>	<b>439,002</b>	<b>684,000</b>	<b>674,500</b>	<b>674,500</b>
<b>Total Sources</b>	<b><u>7,707,688</u></b>	<b><u>5,048,320</u></b>	<b><u>3,869,604</u></b>	<b><u>3,518,661</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Parks&NaturalResourcesDept	598,848	880,355	912,902	958,912
<b>Subtotal</b>	<b>598,848</b>	<b>880,355</b>	<b>912,902</b>	<b>958,912</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tr to P&R Capital Projects	2,660,000	0	0	0
<b>Subtotal</b>	<b>2,660,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
VoIP Maintenance	0	0	100	100
Salary Adjustment - PFP	0	14,235	14,936	29,872
Reserves - Cash Balance - Operating	0	4,153,730	2,941,666	2,529,777
<b>Subtotal</b>	<b>0</b>	<b>4,167,965</b>	<b>2,956,702</b>	<b>2,559,749</b>
<b>Total Uses</b>	<b><u>3,258,848</u></b>	<b><u>5,048,320</u></b>	<b><u>3,869,604</u></b>	<b><u>3,518,661</u></b>



# Port Manatee Fund

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	8,998,160	9,772,024	10,402,494	10,402,494
Interest income	16,393	25,000	35,000	35,000
Miscellaneous	428,834	789,316	970,394	970,394
Operating grants	138,257	0	0	0
Transfers from other funds	446,500	446,500	446,500	446,500
Less Statutory 5%	0	-529,317	-570,394	-570,394
<b>Subtotal</b>	<b>10,028,144</b>	<b>10,503,523</b>	<b>11,283,994</b>	<b>11,283,994</b>
<b>Total Sources</b>	<b><u>10,028,144</u></b>	<b><u>10,503,523</u></b>	<b><u>11,283,994</u></b>	<b><u>11,283,994</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Port Authority	12,211,673	7,056,093	7,607,260	7,607,260
<b>Subtotal</b>	<b>12,211,673</b>	<b>7,056,093</b>	<b>7,607,260</b>	<b>7,607,260</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tran to Port Capital Improv	613,989	0	0	0
Tran to Port Debt Service	3,523,767	3,206,473	2,968,434	2,968,434
<b>Subtotal</b>	<b>4,137,756</b>	<b>3,206,473</b>	<b>2,968,434</b>	<b>2,968,434</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Contingency	0	240,957	708,300	708,300
<b>Subtotal</b>	<b>0</b>	<b>240,957</b>	<b>708,300</b>	<b>708,300</b>
<b>Total Uses</b>	<b><u>16,349,429</u></b>	<b><u>10,503,523</u></b>	<b><u>11,283,994</u></b>	<b><u>11,283,994</u></b>

# Port Manatee Debt Service Fund

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	10,594	0	0	0
Transfers from other funds	6,123,767	3,206,473	2,968,434	2,968,434
Loan proceeds	3,000,000	0	0	0
<b>Subtotal</b>	<b>9,134,361</b>	<b>3,206,473</b>	<b>2,968,434</b>	<b>2,968,434</b>
<b>Total Sources</b>	<u><b>9,134,361</b></u>	<u><b>3,206,473</b></u>	<u><b>2,968,434</b></u>	<u><b>2,968,434</b></u>
<b>Budgeted Expenditures by Department in this fund:</b>				
Port Authority	1,832,054	3,206,473	2,968,434	2,968,434
<b>Subtotal</b>	<b>1,832,054</b>	<b>3,206,473</b>	<b>2,968,434</b>	<b>2,968,434</b>
<b>Total Uses</b>	<u><b>1,832,054</b></u>	<u><b>3,206,473</b></u>	<u><b>2,968,434</b></u>	<u><b>2,968,434</b></u>

# Public Safety Impact Fee & Capital Projects Funds

This fund accounts for the revenues and expenditures relating to impact fees collected for emergency services such as EMS and emergency communications.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	803,905	917,092	1,097,298	1,434,806
<b>Subtotal</b>	<b>803,905</b>	<b>917,092</b>	<b>1,097,298</b>	<b>1,434,806</b>
<b>Revenues to be received during Fiscal Year:</b>				
Licenses and permits	948,559	500,000	850,000	850,000
Interest income	4,158	2,092	2,500	2,500
Less Statutory 5%	0	-25,105	-42,625	-42,625
<b>Subtotal</b>	<b>952,717</b>	<b>476,987</b>	<b>809,875</b>	<b>809,875</b>
<b>Total Sources</b>	<b><u>1,756,622</u></b>	<b><u>1,394,079</u></b>	<b><u>1,907,173</u></b>	<b><u>2,244,681</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Public Safety	11,300	0	417,785	0
<b>Subtotal</b>	<b>11,300</b>	<b>0</b>	<b>417,785</b>	<b>0</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to 2006 Rev Imp Bonds	312,276	312,569	312,375	0
Tsf to RevRef/Imp Bds 2013	76,608	102,404	85,326	397,779
<b>Subtotal</b>	<b>388,884</b>	<b>414,973</b>	<b>397,701</b>	<b>397,779</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Cash Balance	0	8,282	16,152	16,152
Reserves - Cash Balance - Operating	0	905,874	1,075,535	1,830,750
2013 Rev Refunding Debt Svc Adjust	0	64,950	0	0
<b>Subtotal</b>	<b>0</b>	<b>979,106</b>	<b>1,091,687</b>	<b>1,846,902</b>
<b>Total Uses</b>	<b><u>400,184</u></b>	<b><u>1,394,079</u></b>	<b><u>1,907,173</u></b>	<b><u>2,244,681</u></b>

# Radio Fund

This fund accounts for internal services of the 800 MHz radio program excluding capital projects.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	307,508	0	747,298	486,631
<b>Subtotal</b>	<b>307,508</b>	<b>0</b>	<b>747,298</b>	<b>486,631</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	1,117,780	1,019,718	1,019,718	1,019,718
Interest income	1,133	700	700	700
Contributions	7,582	0	0	0
Miscellaneous	0	0	0	0
Transfers from other funds	129,874	1,071,000	600,000	750,000
Less Statutory 5%	0	-51,021	-51,021	-51,021
<b>Subtotal</b>	<b>1,256,369</b>	<b>2,040,397</b>	<b>1,569,397</b>	<b>1,719,397</b>
<b>Total Sources</b>	<b><u>1,563,877</u></b>	<b><u>2,040,397</u></b>	<b><u>2,316,695</u></b>	<b><u>2,206,028</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Information Technology Dept	1,212,794	1,739,528	1,809,747	1,819,154
<b>Subtotal</b>	<b>1,212,794</b>	<b>1,739,528</b>	<b>1,809,747</b>	<b>1,819,154</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve for Salary Adjustment - PFP	0	0	18,969	37,938
Reserves - Salary Adjustment	0	18,997	0	0
Reserves - Radio Operating	0	281,872	486,632	347,589
Reserve for Contingency - VOIP Maint.	0	0	1,347	1,347
<b>Subtotal</b>	<b>0</b>	<b>300,869</b>	<b>506,948</b>	<b>386,874</b>
<b>Total Uses</b>	<b><u>1,212,794</u></b>	<b><u>2,040,397</u></b>	<b><u>2,316,695</u></b>	<b><u>2,206,028</u></b>

# Road Impact Fee Capital Projects Funds

These funds are used to account for the revenues and expenditures relating to impact fees collected for transportation projects. Capital Project Funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	68,552,065	20,157,240	16,098,915	17,283,733
<b>Subtotal</b>	<b>68,552,065</b>	<b>20,157,240</b>	<b>16,098,915</b>	<b>17,283,733</b>
<b>Revenues to be received during Fiscal Year:</b>				
Licenses and permits	10,758,895	6,271,872	7,350,000	7,350,000
Interest income	227,361	22,785	131,500	131,500
Miscellaneous	65,825	0	0	0
Transfers from other funds	6,700,000	6,700,000	5,000,000	0
Less Statutory 5%	0	-314,732	-374,075	-374,075
<b>Subtotal</b>	<b>17,752,080</b>	<b>12,679,925</b>	<b>12,107,425</b>	<b>7,107,425</b>
<b>Total Sources</b>	<b><u>86,304,145</u></b>	<b><u>32,837,165</u></b>	<b><u>28,206,340</u></b>	<b><u>24,391,158</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Public Works(Transp/Prj Mgt)	7,375,002	12,805,000	5,012,940	0
<b>Subtotal</b>	<b>7,375,002</b>	<b>12,805,000</b>	<b>5,012,940</b>	<b>0</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tsf to NE Rd Imp Fee-Projects	1,500,000	2,000,000	5,000,000	0
Tsf to NW Rd Imp Fee-Projects	400,000	400,000	0	0
Tsf to SE Road Imp Cap Proj	4,000,000	4,000,000	0	0
Tsf to SW Transp Cap Imp Fee	300,000	300,000	0	0
<b>Subtotal</b>	<b>6,200,000</b>	<b>6,700,000</b>	<b>5,000,000</b>	<b>0</b>

# Road Impact Fee Capital Projects Funds

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves	0	0	238,238	463,826
Reserves - Cash Balance - NW	0	4,415,913	4,452,493	4,239,368
Reserves - Cash Balance - SW	0	702,956	335,899	330,504
Reserves - Cash Balance - Old A	0	14,311	14,739	14,003
Reserves Cash Balance - Old B	0	94	1,130	1,074
Reserves - Cash Balance - Old C	0	21,278	27,682	26,298
Reserves - Cash Balance - Old D	0	515,322	166,891	160,446
Reserves - Cash Balance - Old F	0	470	2,032	1,931
Reserves - Cash Balance - Old E	0	864,189	2,466	3,768
Reserves - Cash Balance - NE	0	2,264,843	247,442	2,855,645
Reserves - Cash Balance - NW	0	561,922	2,315,114	3,009,234
Reserves - Cash Balance - SE	0	1,078,452	1,768,450	1,727,528
Reserves - Cash Balance - SE	0	2,610,180	4,675,949	7,786,151
Reserves - Cash Balance - SW	0	88,164	0	0
Reserves - Cash Balance - NE	0	194,071	3,944,875	3,771,382
<b>Subtotal</b>	<b>0</b>	<b>13,332,165</b>	<b>18,193,400</b>	<b>24,391,158</b>
<b>Total Uses</b>	<u>13,575,002</u>	<u>32,837,165</u>	<u>28,206,340</u>	<u>24,391,158</u>

# Self Insurance Fund

This internal service fund accounts for the costs and claims of worker's compensation, automobile, property and general liability insurances.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	12,564,948	11,568,767	11,953,554	10,136,616
<b>Subtotal</b>	<b>12,564,948</b>	<b>11,568,767</b>	<b>11,953,554</b>	<b>10,136,616</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	7,753,538	8,380,075	8,323,782	8,698,352
Interest income	39,957	50,000	32,997	33,657
Miscellaneous	214,955	86,628	155,000	163,890
Less Statutory 5%	0	-425,835	-425,589	-444,795
<b>Subtotal</b>	<b>8,008,450</b>	<b>8,090,868</b>	<b>8,086,190</b>	<b>8,451,104</b>
<b>Total Sources</b>	<b><u>20,573,398</u></b>	<b><u>19,659,635</u></b>	<b><u>20,039,744</u></b>	<b><u>18,587,720</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
County Attorney	7,853,558	9,277,847	9,903,128	10,353,684
<b>Subtotal</b>	<b>7,853,558</b>	<b>9,277,847</b>	<b>9,903,128</b>	<b>10,353,684</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve for Contingency - VOIP Maint.	0	0	249	249
Reserve for Salary Adjustment - PFP	0	11,711	11,734	23,468
Reserves - Claims - Self Insurance	0	10,370,077	0	0
Reserves Cash Balance - Self	0	0	10,124,633	8,210,319
<b>Subtotal</b>	<b>0</b>	<b>10,381,788</b>	<b>10,136,616</b>	<b>8,234,036</b>
<b>Total Uses</b>	<b><u>7,853,558</u></b>	<b><u>19,659,635</u></b>	<b><u>20,039,744</u></b>	<b><u>18,587,720</u></b>

Miscellaneous revenues include insurance subrogation, which will vary based on claim activity.

# Solid Waste Capital Projects Fund

These funds account for the capital projects associated with the Solid Waste Fund. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	3,071,714	811,893	1,946,987	1,863,175
<b>Subtotal</b>	<b>3,071,714</b>	<b>811,893</b>	<b>1,946,987</b>	<b>1,863,175</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	8,410	8,344	15,000	15,000
Transfers from other funds	5,100,000	1,165,000	1,185,000	5,800,000
Less Statutory 5%	0	-417	-750	-750
<b>Subtotal</b>	<b>5,108,410</b>	<b>1,172,927</b>	<b>1,199,250</b>	<b>5,814,250</b>
<b>Total Sources</b>	<b><u>8,180,124</u></b>	<b><u>1,984,820</u></b>	<b><u>3,146,237</u></b>	<b><u>7,677,425</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Utilities Department	1,436,643	1,165,000	1,185,000	5,800,000
<b>Subtotal</b>	<b>1,436,643</b>	<b>1,165,000</b>	<b>1,185,000</b>	<b>5,800,000</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Cash Balance	0	819,820	1,961,237	1,877,425
<b>Subtotal</b>	<b>0</b>	<b>819,820</b>	<b>1,961,237</b>	<b>1,877,425</b>
<b>Total Uses</b>	<b><u>1,436,643</u></b>	<b><u>1,984,820</u></b>	<b><u>3,146,237</u></b>	<b><u>7,677,425</u></b>



# Solid Waste Operating & Debt Service Funds

These funds support the operation of the solid waste programs. Revenue is generated via garbage rates and landfill tipping fees. A household hazardous waste and electronic scrap collection program also operate from the main facility. These programs are critical to protecting the environment and the landfill from disposal of potentially harmful waste. The recycling division has successfully promoted its benefits in the county, increasing the recycling rate and lengthening the life of the landfill. This report also includes the debt service costs on solid waste project bonds.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	59,411,746	53,943,317	56,562,854	53,195,041
<b>Subtotal</b>	<b>59,411,746</b>	<b>53,943,317</b>	<b>56,562,854</b>	<b>53,195,041</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	38,135,668	41,949,332	43,207,811	44,504,045
Interest income	199,133	269,188	277,264	285,582
Miscellaneous	89,225	13,529	13,935	14,353
Gain on disposition of assets	5,436	0	0	0
Transfers from other funds	463,832	464,430	455,120	0
Less Statutory 5%	0	-2,111,602	-2,174,951	-2,240,199
<b>Subtotal</b>	<b>38,893,293</b>	<b>40,584,877</b>	<b>41,779,179</b>	<b>42,563,781</b>
<b>Total Sources</b>	<b><u>98,305,039</u></b>	<b><u>94,528,194</u></b>	<b><u>98,342,033</u></b>	<b><u>95,758,822</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Utilities Department	33,172,088	36,261,199	37,065,573	38,839,648
<b>Subtotal</b>	<b>33,172,088</b>	<b>36,261,199</b>	<b>37,065,573</b>	<b>38,839,648</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to 2004 Trnsp Rev Bd	256,524	0	0	0
Tsf to RevRef/Imp Bds 2013	77,352	357,634	342,114	342,067
Tran to Stormwater	3,934,248	4,334,248	11,012,500	4,500,000
Tran to Solid Waste Debt Serv	463,832	464,430	455,120	0
Tran to Solid Waste Cap Imp	5,100,000	1,165,000	1,185,000	5,800,000
<b>Subtotal</b>	<b>9,831,956</b>	<b>6,321,312</b>	<b>12,994,734</b>	<b>10,642,067</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve for Contingency - VOIP Maint.	0	0	3,491	3,491
Reserve for Salary Adjustment - PFP	0	92,623	97,894	195,788
Reserves - Solid Waste Operating	0	25,477,562	21,084,905	18,575,960
Reserves - Landfill Closure Costs	0	26,564,153	27,095,436	27,501,868
2013 Rev Refunding Debt Svc Adjust	0	-188,655	0	0
<b>Subtotal</b>	<b>0</b>	<b>51,945,683</b>	<b>48,281,726</b>	<b>46,277,107</b>
<b>Total Uses</b>	<b><u>43,004,043</u></b>	<b><u>94,528,194</u></b>	<b><u>98,342,033</u></b>	<b><u>95,758,822</u></b>

# Southwest TIF & Capital Projects Funds

The Southwest Tax Increment Financing District (SWTIF) was created on June 3, 2014 through Ordinance 14-28 and became effective October 1, 2014 with a 30 year life span. The goal of this improvement area is to protect environmentally sensitive areas, support transportation mobility, encourage economic redevelopment, maintain public safety, provide affordable housing options, assist small businesses, sustain the involvement of the public and partner with academic institutions to better integrate schools into the redevelopment of the community.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	0	0	221,605	411,909
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>221,605</b>	<b>411,909</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	0	0	500	500
Transfers from other funds	0	780,796	1,217,455	1,217,455
Less Statutory 5%	0	0	-25	-25
<b>Subtotal</b>	<b>0</b>	<b>780,796</b>	<b>1,217,930</b>	<b>1,217,930</b>
<b>Total Sources</b>	<b><u>0</u></b>	<b><u>780,796</u></b>	<b><u>1,439,535</u></b>	<b><u>1,629,839</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Neighborhood Services Dept	0	145,694	1,023,057	1,438,007
<b>Subtotal</b>	<b>0</b>	<b>145,694</b>	<b>1,023,057</b>	<b>1,438,007</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	0	380,000	0	0
<b>Subtotal</b>	<b>0</b>	<b>380,000</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Future Projects	0	0	175,998	162,281
Salary Adjustment - PFP	0	0	4,569	9,138
Reserves	0	255,102	235,911	20,413
<b>Subtotal</b>	<b>0</b>	<b>255,102</b>	<b>416,478</b>	<b>191,832</b>
<b>Total Uses</b>	<b><u>0</u></b>	<b><u>780,796</u></b>	<b><u>1,439,535</u></b>	<b><u>1,629,839</u></b>

# Special Law Enforcement Trust Funds

These funds account for monies confiscated in state and federal cases that are returned to the county for enhancement of law enforcement. Funds are expended by the Sheriff as approved by the Board in accordance with Florida statutes.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	797,781	798,821	1,276,706	1,395,356
<b>Subtotal</b>	<b>797,781</b>	<b>798,821</b>	<b>1,276,706</b>	<b>1,395,356</b>
<b>Revenues to be received during Fiscal Year:</b>				
Fines and forfeitures	438,674	300,000	200,000	200,000
Interest income	2,908	4,903	2,200	2,200
Less Statutory 5%	0	-15,245	-10,110	-10,110
<b>Subtotal</b>	<b>441,582</b>	<b>289,658</b>	<b>192,090</b>	<b>192,090</b>
<b>Total Sources</b>	<b><u>1,239,363</u></b>	<b><u>1,088,479</u></b>	<b><u>1,468,796</u></b>	<b><u>1,587,446</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Sheriff	150,349	0	0	0
<b>Subtotal</b>	<b>150,349</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Cash Balance - Operating	0	1,088,479	1,468,796	1,587,446
<b>Subtotal</b>	<b>0</b>	<b>1,088,479</b>	<b>1,468,796</b>	<b>1,587,446</b>
<b>Total Uses</b>	<b><u>150,349</u></b>	<b><u>1,088,479</u></b>	<b><u>1,468,796</u></b>	<b><u>1,587,446</u></b>

# Stormwater Operating & Capital Improvement Funds

The Stormwater Management fund accounts for stormwater management and maintenance costs. Interfund transfers are made to the Stormwater Capital Improvement fund for stormwater projects which are included in this report. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	4,764,321	1,610,093	3,145,117	3,033,914
<b>Subtotal</b>	<b>4,764,321</b>	<b>1,610,093</b>	<b>3,145,117</b>	<b>3,033,914</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	53,096	30,000	40,000	40,000
Interest income	9,224	7,507	6,000	6,000
Gain on disposition of assets	13,261	0	0	0
Capital grants	27,167	0	0	0
Transfers from other funds	3,934,248	4,334,248	16,873,500	4,500,000
Less Statutory 5%	0	-1,875	-2,300	-2,300
<b>Subtotal</b>	<b>4,036,996</b>	<b>4,369,880</b>	<b>16,917,200</b>	<b>4,543,700</b>
<b>Total Sources</b>	<b><u>8,801,317</u></b>	<b><u>5,979,973</u></b>	<b><u>20,062,317</u></b>	<b><u>7,577,614</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Public Works(Transp/Prj Mgt)	6,646,459	4,728,870	10,482,705	3,941,841
Parks&NaturalResourcesDept	486,068	478,749	600,746	544,772
<b>Subtotal</b>	<b>7,132,527</b>	<b>5,207,619</b>	<b>11,083,451</b>	<b>4,486,613</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tran to Stormwtr Cap Proj	0	0	5,861,000	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>5,861,000</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Contingency	0	50,000	0	0
VoIP Maintenance	0	0	598	598
Salary Adjustment - PFP	0	78,662	82,582	165,164
Reserves - Cash Balance - Projects	0	275,195	1,912,337	1,818,620
Reserves - Cash Balance - Operating	0	183,497	1,122,349	1,106,619
Reserves - Cash Balance - Capital	0	185,000	0	0
<b>Subtotal</b>	<b>0</b>	<b>772,354</b>	<b>3,117,866</b>	<b>3,091,001</b>
<b>Total Uses</b>	<b><u>7,132,527</u></b>	<b><u>5,979,973</u></b>	<b><u>20,062,317</u></b>	<b><u>7,577,614</u></b>

Charges for services include staff costs eligible to be charged and billed to capital projects. Operating expenditures in this fund may fluctuate from year-to-year depending on the timing of non-recurring Southwest Florida Water Management District (SWFWMD) stormwater monitoring costs periodically funded from cash balances.

# Street Lighting District Funds

This is a summary of street lighting districts funded through Municipal Service Benefit Units (MSBUs) which are established for the levy, collection and enforcement of the assessments provided in FS 197.3632.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	64,396	64,135	62,068	56,081
<b>Subtotal</b>	<b>64,396</b>	<b>64,135</b>	<b>62,068</b>	<b>56,081</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	66,715	70,543	70,542	70,542
Interest income	246	320	310	279
Transfers from other funds	200	0	0	0
Less Statutory 5%	0	-3,544	-3,542	-3,542
<b>Subtotal</b>	<b>67,161</b>	<b>67,319</b>	<b>67,310</b>	<b>67,279</b>
<b>Total Sources</b>	<b><u>131,557</u></b>	<b><u>131,454</u></b>	<b><u>129,378</u></b>	<b><u>123,360</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Tax Collector	1,067	1,122	1,122	1,122
Public Works(Transp/Prj Mgt)	73,060	70,861	71,808	71,808
<b>Subtotal</b>	<b>74,127</b>	<b>71,983</b>	<b>72,930</b>	<b>72,930</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Cash Balance - Operating	0	59,471	56,448	50,430
<b>Subtotal</b>	<b>0</b>	<b>59,471</b>	<b>56,448</b>	<b>50,430</b>
<b>Total Uses</b>	<b><u>74,127</u></b>	<b><u>131,454</u></b>	<b><u>129,378</u></b>	<b><u>123,360</u></b>

## Tourist Development Tax Fund

Tourist development taxes are collected on hotel rooms and other lodging rentals of six months or less. Of the five cents collected on every dollar, four cents are used for marketing and promoting of tourism interests in Manatee County, and the remaining one cent is used for beach renourishment. The one cent for beach renourishment is accounted for in a separate fund.

Budgeted transfers out include \$500,000 to the General Fund as an annual debt service repayment for the interfund loan made for Convention Center improvements. Finance records the transfer to the General Fund as a reduction of the interfund loan balance, per financial guidelines, and therefore amounts are not shown above under the Actual Transfers column.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	6,398,944	6,002,130	8,304,553	7,596,978
<b>Subtotal</b>	<b>6,398,944</b>	<b>6,002,130</b>	<b>8,304,553</b>	<b>7,596,978</b>
<b>Revenues to be received during Fiscal Year:</b>				
Other Taxes	8,352,699	7,569,123	8,775,347	9,038,607
Charges for services	0	90,000	0	90,000
Interest income	25,746	36,483	29,240	29,500
Contributions	20,000	0	0	0
Miscellaneous	66,365	55,000	50,000	50,000
Less Statutory 5%	0	-387,530	-442,729	-460,405
<b>Subtotal</b>	<b>8,464,811</b>	<b>7,363,076</b>	<b>8,411,858</b>	<b>8,747,702</b>
<b>Total Sources</b>	<b>14,863,755</b>	<b>13,365,206</b>	<b>16,716,411</b>	<b>16,344,680</b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Convention and Visitors Bureau	5,382,446	5,774,383	7,241,012	8,673,863
Parks&NaturalResourcesDept	0	0	429,149	429,149
Property Management Dept	20,210	40,000	320,851	320,851
<b>Subtotal</b>	<b>5,402,656</b>	<b>5,814,383</b>	<b>7,991,012</b>	<b>9,423,863</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	0	500,000	500,000	500,000
Tran to Civic Center	600,000	600,000	600,000	600,000
<b>Subtotal</b>	<b>600,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Marketing Campaign	0	650,000	650,000	650,000
Reserve for Salary Adjustment - PFP	0	20,364	28,421	56,842
Reserve for Cash Balance	0	3,780,459	4,946,978	3,113,975
Reserves - Emergency Event	0	1,000,000	0	0
Reserves - Contingency	0	500,000	0	0
Reserves - Capital Projects	0	500,000	2,000,000	2,000,000
<b>Subtotal</b>	<b>0</b>	<b>6,450,823</b>	<b>7,625,399</b>	<b>5,820,817</b>
<b>Total Uses</b>	<b>6,002,656</b>	<b>13,365,206</b>	<b>16,716,411</b>	<b>16,344,680</b>

# Transit Operating & Capital Projects Funds

Transit Operating and Capital funds are used to account for public transit services. Transit operations are funded from user charges (fares), various state and federal operating grants, and transfers from other funds (i.e. recurring funds, gas taxes in the Transportation Trust fund). Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	0	58,855	79,461	75,488
<b>Subtotal</b>	<b>0</b>	<b>58,855</b>	<b>79,461</b>	<b>75,488</b>
<b>Revenues to be received during Fiscal Year:</b>				
Charges for services	1,283,987	1,165,000	1,267,000	1,267,000
Interest income	2,076	0	2,000	2,000
Contributions	11,107	20,000	20,000	20,000
Miscellaneous	101,082	50,000	50,000	50,000
Operating grants	2,762,790	1,600,000	1,600,000	1,600,000
Capital grants	2,281,915	0	0	0
Transfers from other funds	5,596,419	5,855,224	6,017,725	6,007,625
Less Statutory 5%	0	-141,750	-146,950	-146,950
<b>Subtotal</b>	<b>12,039,377</b>	<b>8,548,474</b>	<b>8,809,775</b>	<b>8,799,675</b>
<b>Total Sources</b>	<b>12,039,377</b>	<b>8,607,329</b>	<b>8,889,236</b>	<b>8,875,163</b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Public Works(Transp/Prj Mgt)	14,946,750	8,472,541	8,807,079	8,796,979
<b>Subtotal</b>	<b>14,946,750</b>	<b>8,472,541</b>	<b>8,807,079</b>	<b>8,796,979</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Transit	0	0	79,461	75,488
Reserves - CIP	0	58,855	0	0
Reserves - Cash Balance - Operating	0	75,933	2,696	2,696
<b>Subtotal</b>	<b>0</b>	<b>134,788</b>	<b>82,157</b>	<b>78,184</b>
<b>Total Uses</b>	<b>14,946,750</b>	<b>8,607,329</b>	<b>8,889,236</b>	<b>8,875,163</b>

# Transportation Trust Fund

The Transportation Trust Fund is a special revenue fund used to account for specific sources of revenues (e.g. gasoline taxes, transportation ad valorem, etc.) related to right-of-way maintenance, landscaping of medians, traffic and street light maintenance operations and non-capitalized highway projects.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	22,123,739	18,335,748	19,854,113	15,496,727
<b>Subtotal</b>	<b>22,123,739</b>	<b>18,335,748</b>	<b>19,854,113</b>	<b>15,496,727</b>
<b>Revenues to be received during Fiscal Year:</b>				
Property Taxes	5,659,701	6,266,084	6,786,390	7,125,709
Other Taxes	17,629,956	17,697,305	18,582,170	18,582,170
Intergovernmental	4,604,757	4,460,690	4,683,325	4,683,325
Charges for services	1,013,906	810,900	623,900	623,900
Interest income	101,096	100,000	100,000	100,000
Contributions	449,274	0	0	0
Miscellaneous	380,881	1,513,835	423,000	423,000
Capital grants	25,350	0	0	0
Transfers from other funds	2,588,386	2,588,386	4,088,386	4,088,386
Less Statutory 5%	0	-1,542,441	-1,559,939	-1,576,905
<b>Subtotal</b>	<b>32,453,307</b>	<b>31,894,759</b>	<b>33,727,232</b>	<b>34,049,585</b>
<b>Total Sources</b>	<b><u>54,577,046</u></b>	<b><u>50,230,507</u></b>	<b><u>53,581,345</u></b>	<b><u>49,546,312</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Public Works(Transp/Prj Mgt)	12,393,093	13,599,783	14,697,523	14,205,831
Property Management Dept	365,322	331,994	443,777	444,081
Neighborhood Services Dept	4,092	200,000	13,690	7,485
<b>Subtotal</b>	<b>12,762,508</b>	<b>14,131,777</b>	<b>15,154,990</b>	<b>14,657,397</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfers	3,443,744	3,468,120	3,529,793	3,529,793
Trans to:Co 9ct Voted Gas Tx	1,255,079	1,208,035	1,288,374	1,211,124
Tran to LocOpt4Ct Maint Proj	1,117,456	1,066,153	1,374,818	1,066,153
Tranfers to Grant >7/03	17	0	0	0
Transfer To:5ctBdVote Gas Tax	3,931,700	4,148,160	4,148,159	4,148,159
Trans to 5&6Ct Gax Tax	2,357,574	2,332,760	2,332,760	2,332,760
Tr to 4 Ct Gs Tx Cap Proj Fund	3,550,225	3,549,651	3,549,871	3,549,871
Tran to Transit	5,504,799	5,855,224	6,017,725	6,007,625
Tran to Trnst Cap Project	59,480	0	0	0
<b>Subtotal</b>	<b>21,220,074</b>	<b>21,628,103</b>	<b>22,241,500</b>	<b>21,845,485</b>



# Transportation Trust Fund

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Fuel	0	300,000	300,000	300,000
VoIP Maintenance	0	0	8,728	8,728
Salary Adjustment - PFP	0	359,152	379,400	758,800
Reserves - Cash Balance - Operating	0	7,577,827	14,996,727	11,475,902
Reserves for Operating	0	5,000,000	500,000	500,000
Reserves - Capital Replacement	0	200,000	0	0
Reserves - 7th Cent Recurring	0	433,648	0	0
Reserves - Contingency	0	200,000	0	0
Reserves - Econ Dev	0	200,000	0	0
Reserve for Debt	0	200,000	0	0
<b>Subtotal</b>	<b>0</b>	<b>14,470,627</b>	<b>16,184,855</b>	<b>13,043,430</b>
<b>Total Uses</b>	<u>33,982,582</u>	<u>50,230,507</u>	<u>53,581,345</u>	<u>49,546,312</u>

Other tax revenues (non-Ad Valorem) include a portion of Local Option Gas taxes collected by the county and distributed to the municipalities. Transfers from other funds include amounts for Rights-of-Way (ROW) maintenance in the unincorporated areas of the county.

# Tree Trust Fund

This fund is used to account for fees collected for tree loss mitigation under the applicable provisions of the Land Development Code.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	644,993	212,704	318,715	305,667
<b>Subtotal</b>	<b>644,993</b>	<b>212,704</b>	<b>318,715</b>	<b>305,667</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	1,621	1,300	1,200	1,200
Miscellaneous	300	2,000	2,000	2,000
Less Statutory 5%	0	-165	-160	-160
<b>Subtotal</b>	<b>1,921</b>	<b>3,135</b>	<b>3,040</b>	<b>3,040</b>
<b>Total Sources</b>	<b><u>646,914</u></b>	<b><u>215,839</u></b>	<b><u>321,755</u></b>	<b><u>308,707</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Community Services	4,760	0	0	0
Parks&NaturalResourcesDept	133,029	0	0	0
<b>Subtotal</b>	<b>137,789</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Cash Balance - Operating	0	215,839	321,755	308,707
<b>Subtotal</b>	<b>0</b>	<b>215,839</b>	<b>321,755</b>	<b>308,707</b>
<b>Total Uses</b>	<b><u>137,789</u></b>	<b><u>215,839</u></b>	<b><u>321,755</u></b>	<b><u>308,707</u></b>

# Unincorporated Municipal Services Taxing Unit Fund

Services to residents in the unincorporated areas of Manatee County are accounted for in the Unincorporated Municipal Services Taxing Unit Fund. Residents of the district are assessed a millage rate by the county to provide services which would be provided by a municipality if the areas were incorporated. Residents living within city limits are assessed a city millage levy to cover the cost of similar services. These services include comprehensive planning services, code enforcement, economic development and local road maintenance.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	8,426,209	10,707,236	12,731,433	10,786,477
<b>Subtotal</b>	<b>8,426,209</b>	<b>10,707,236</b>	<b>12,731,433</b>	<b>10,786,477</b>
<b>Revenues to be received during Fiscal Year:</b>				
Property Taxes	10,251,499	11,412,127	12,381,949	13,001,046
Licenses and permits	2,969,727	2,151,752	3,098,097	3,228,217
Charges for services	770,911	323,826	822,872	857,433
Fines and forfeitures	1,645,308	1,310,000	65,649	68,407
Interest income	41,582	25,000	30,000	30,000
Contributions	9,398	0	0	0
Miscellaneous	50,344	39,057	49,151	51,215
Less Statutory 5%	0	-763,088	-822,386	-861,816
<b>Subtotal</b>	<b>15,738,769</b>	<b>14,498,674</b>	<b>15,625,332</b>	<b>16,374,502</b>
<b>Total Sources</b>	<b><u>24,164,978</u></b>	<b><u>25,205,910</u></b>	<b><u>28,356,765</u></b>	<b><u>27,160,979</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Public Works(Transp/Prj Mgt)	1,912,314	1,812,301	2,091,493	2,095,253
General Government	1,236,543	1,114,386	1,071,025	1,083,407
Neighborhood Services Dept	1,305,961	1,827,225	2,032,640	1,620,609
Building & Development Service	4,126,739	3,997,735	4,752,018	4,801,951
<b>Subtotal</b>	<b>8,581,557</b>	<b>8,751,647</b>	<b>9,947,176</b>	<b>9,601,220</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	890,000	1,432,925	1,432,925	1,432,925
Transfer to Highway	2,588,386	2,588,386	4,088,386	4,088,386
Transfer to Impact Fee Admin	210,447	182,851	200,000	200,000
Tran to Building Dept Fund	487,705	487,705	487,705	487,705
Transfer to 14thSt CRA	14,598	0	0	0
Transfer to SoCounty CRA	6,916	0	0	0
Transfer to Port TIF	0	3,302	18,860	18,860
Transfer to Southwest TIF	0	69,027	70,077	70,077
<b>Subtotal</b>	<b>4,198,052</b>	<b>4,764,196</b>	<b>6,297,953</b>	<b>6,297,953</b>

# Unincorporated Municipal Services Taxing Unit Fund

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve for Contingency - VOIP Maint.	0	0	147,645	147,645
Reserve for Salary Adjustment - PFP	0	109,237	177,514	355,028
Cash Balance	0	0	10,786,477	9,759,133
Reserves - Budget Stabilization	0	6,594,073	0	0
Reserves - Cash Balance - Operating	0	2,012,500	0	0
Future Debt Service	0	0	1,000,000	1,000,000
Reserves - EDI Incentives	0	900,000	0	0
Reserve - CIP	0	74,257	0	0
Reserve for P-25 Radio	0	2,000,000	0	0
<b>Subtotal</b>	<b>0</b>	<b>11,690,067</b>	<b>12,111,636</b>	<b>11,261,806</b>
<b>Total Uses</b>	<u>12,779,609</u>	<u>25,205,910</u>	<u>28,356,765</u>	<u>27,160,979</u>

# Utilities Capital Projects Fund

These funds account for the capital projects associated with the Utilities System for Potable Water and Wastewater. Capital project funds include multi-year project budgets carried over from previous years and are not reflected below.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	52,228,547	15,152,931	18,420,021	12,445,286
<b>Subtotal</b>	<b>52,228,547</b>	<b>15,152,931</b>	<b>18,420,021</b>	<b>12,445,286</b>
<b>Revenues to be received during Fiscal Year:</b>				
Interest income	113,965	20,834	84,200	84,200
Contributions	11,970,936	8,500,000	8,755,000	8,755,000
Miscellaneous	6	0	0	0
Capital grants	869,724	0	0	0
Transfers from other funds	54,326,902	20,978,400	38,000,000	12,000,000
Less Statutory 5%	0	-426,041	-441,960	-441,960
<b>Subtotal</b>	<b>67,281,532</b>	<b>29,073,193</b>	<b>46,397,240</b>	<b>20,397,240</b>
<b>Total Sources</b>	<b>119,510,079</b>	<b>44,226,124</b>	<b>64,817,261</b>	<b>32,842,526</b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Utilities Department	39,814,473	19,185,000	44,092,525	0
Public Works(Transp/Prj Mgt)	143,268	0	2,000,000	0
<b>Subtotal</b>	<b>39,957,740</b>	<b>19,185,000</b>	<b>46,092,525</b>	<b>0</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tran to W & S Debt Svc	5,092,399	4,857,385	5,928,230	6,024,981
<b>Subtotal</b>	<b>5,092,399</b>	<b>4,857,385</b>	<b>5,928,230</b>	<b>6,024,981</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Cash Balance 2010A Bonds	0	175,062	153,928	155,731
Reserves - Cash Balance 2010B Bonds	0	402,926	348,267	340,354
Reserves - Cash Balance Util 2010C	0	93,166	103,026	101,675
Reserves - Utilities Cash Balance	0	1,261,803	4,506,704	3,996,704
Project Reserve	0	150,000	0	0
Reserves - WFIF Future Debt Service	0	2,618,367	7,149,236	7,500,755
Reserves - SFIF Future Debt Service	0	3,097,058	409,797	2,715,915
Reserves - Cash Bal Utilities 2006 Bond	0	5,957	6,548	6,411
Reserves - Water FIF Capital Projects	0	2,000,000	0	0
Reserves - Utilities Capital Projects	0	5,568,400	119,000	12,000,000
Reserves - Sewer FIF Capital Projects	0	4,811,000	0	0
<b>Subtotal</b>	<b>0</b>	<b>20,183,739</b>	<b>12,796,506</b>	<b>26,817,545</b>
<b>Total Uses</b>	<b>45,050,140</b>	<b>44,226,124</b>	<b>64,817,261</b>	<b>32,842,526</b>

## Utilities Maintenance Projects Fund

This fund is to account for annual non-capital Utilities maintenance for the plants, pipelines, meters, pumping stations and other components. Examples of these projects include line extensions, meter replacements, lift station rehabilitation, and replacement of some plant components.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	8,247,235	4,375,374	11,311,905	6,471,310
<b>Subtotal</b>	<b>8,247,235</b>	<b>4,375,374</b>	<b>11,311,905</b>	<b>6,471,310</b>
<b>Revenues to be received during Fiscal Year:</b>				
Transfers from other funds	6,460,000	5,700,000	3,000,000	3,000,000
<b>Subtotal</b>	<b>6,460,000</b>	<b>5,700,000</b>	<b>3,000,000</b>	<b>3,000,000</b>
<b>Total Sources</b>	<b><u>14,707,235</u></b>	<b><u>10,075,374</u></b>	<b><u>14,311,905</u></b>	<b><u>9,471,310</u></b>
<b>Budgeted Expenditures by Department in this fund:</b>				
Utilities Department	3,865,330	6,720,000	7,500,000	7,500,000
<b>Subtotal</b>	<b>3,865,330</b>	<b>6,720,000</b>	<b>7,500,000</b>	<b>7,500,000</b>
<b>Transfers Out to Other Funds/Agencies:</b>				
Tran to W & S Operating	230,000	0	0	0
<b>Subtotal</b>	<b>230,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserves - Util Maint	0	3,355,374	6,811,905	1,971,310
<b>Subtotal</b>	<b>0</b>	<b>3,355,374</b>	<b>6,811,905</b>	<b>1,971,310</b>
<b>Total Uses</b>	<b><u>4,095,330</u></b>	<b><u>10,075,374</u></b>	<b><u>14,311,905</u></b>	<b><u>9,471,310</u></b>

# Water & Sewer Operating & Debt Service Funds

The Water & Sewer Operating and Debt Service funds are enterprise funds, which are self-supporting funds that bring in revenue to cover operating and capital costs. These funds include the county's potable (drinking) water, wastewater and reclaimed water programs, and the debt service costs on water and sewer projects.

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
Beginning Balance/Budgeted Cash	100,408,343	68,965,775	94,805,055	74,358,251
<b>Subtotal</b>	<b>100,408,343</b>	<b>68,965,775</b>	<b>94,805,055</b>	<b>74,358,251</b>
<b>Revenues to be received during Fiscal Year:</b>				
Licenses and permits	11,650	5,100	4,950	4,950
Charges for services	105,313,542	106,658,365	113,024,362	115,975,375
Fines and forfeitures	385,909	30,600	188,168	193,225
Interest income	465,322	283,085	200,000	200,000
Assessments	2,401	68,384	61,164	61,164
Contributions	5,425,293	102,000	87,716	87,716
Miscellaneous	863,400	206,361	1,392,749	1,392,748
Operating grants	85,003	0	0	0
Gain on disposition of assets	58,762	0	0	0
Transfers from other funds	12,450,118	13,982,109	17,064,565	17,343,066
Less Statutory 5%	0	-5,462,064	-5,747,955	-5,895,759
Interest Rebate	1,751,491	1,887,383	0	0
<b>Subtotal</b>	<b>126,812,889</b>	<b>117,761,323</b>	<b>126,275,719</b>	<b>129,362,485</b>
<b>Total Sources</b>	<b><u>227,221,232</u></b>	<b><u>186,727,098</u></b>	<b><u>221,080,774</u></b>	<b><u>203,720,736</u></b>

**Budgeted Expenditures by Department in this fund:**

County Attorney	0	0	140,113	140,113
Community Services	294,155	328,917	335,996	335,994
Information Technology Dept	313,695	331,246	338,958	338,958
Utilities Department	92,668,874	85,883,757	87,837,465	88,827,246
Public Works(Transp/Prj Mgt)	1,251,273	1,375,595	1,292,304	1,293,494
Parks&NaturalResourcesDept	977,920	948,360	1,006,445	1,009,887
Property Management Dept	135,341	177,343	184,779	185,203
<b>Subtotal</b>	<b>95,641,258</b>	<b>89,045,218</b>	<b>91,136,060</b>	<b>92,130,895</b>

# Water & Sewer Operating & Debt Service Funds

	Actual FY14	Adopted FY15	Adopted FY16	Planned FY17
<b>Transfers Out to Other Funds/Agencies:</b>				
Transfer to General Fund	2,945,142	2,945,142	2,945,142	2,945,142
Transfer to 402 Pub Wks Maint	6,460,000	5,700,000	3,000,000	3,000,000
Tran to W & S Debt Svc	7,127,718	9,124,724	11,136,335	11,318,085
Tran to W & S Capital Improv	54,465,000	20,978,400	38,000,000	12,000,000
Tran to Radio-PubSfty	9,874	0	0	0
<b>Subtotal</b>	<b>71,007,734</b>	<b>38,748,266</b>	<b>55,081,477</b>	<b>29,263,227</b>
<b>Reserves &amp; Set Aside Amounts:</b>				
Reserve for Contingency - VOIP Maint.	0	0	26,428	26,428
Salary Adjustment - PFP	0	716,967	755,783	1,511,566
Reserves - Utility System Debt Service	0	3,447,194	1,788,834	1,788,834
Reserve for Cash Balance - Operating	0	50,400,053	72,292,192	78,999,786
Reserves - Future Capital	0	2,069,400	0	0
Reserves - Capital Projects	0	2,300,000	0	0
<b>Subtotal</b>	<b>0</b>	<b>58,933,614</b>	<b>74,863,237</b>	<b>82,326,614</b>
<b>Total Uses</b>	<u>166,648,992</u>	<u>186,727,098</u>	<u>221,080,774</u>	<u>203,720,736</u>



# Long Term Goals & Strategies

---

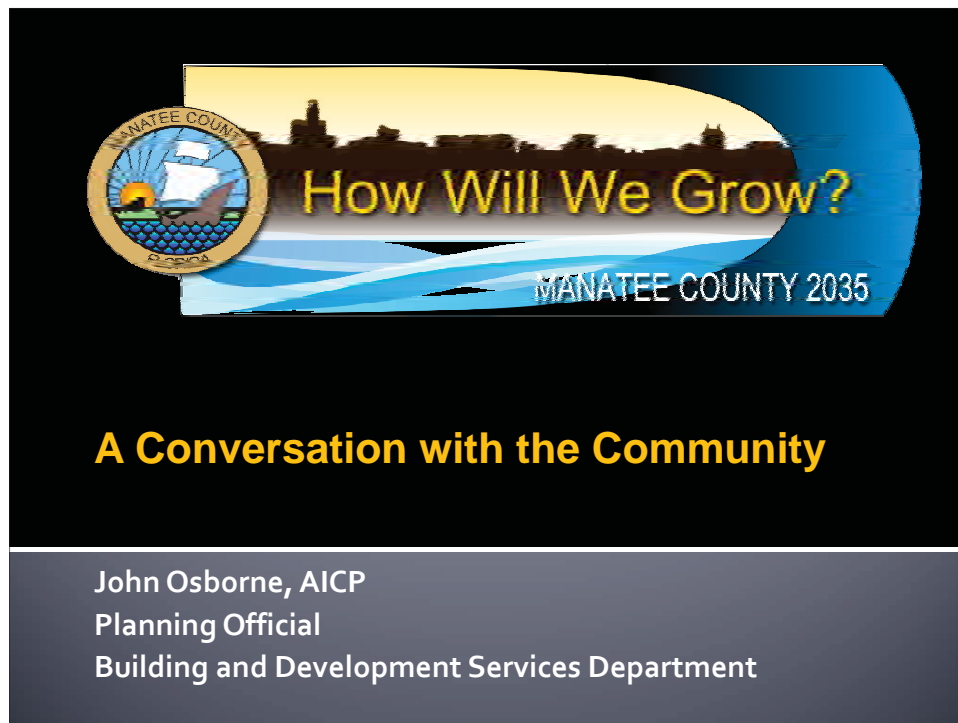
---

## How Will We Grow? (HWWG)

To create a more defined and fiscally sound blueprint for how Manatee County will grow by the year 2035, the administration embarked upon the “How Will We Grow?” project. The How Will We Grow? report provides an introspective look, not only at land development and infrastructure planning, but also analyzed alternatives to current growth patterns and weighed their future fiscal impacts to county infrastructure and services.

A panel from the Urban Land Institute (ULI) reviewed the report and the Board of County Commissioner’s recommendation was to bring forward changes to growth and infrastructure policies with a heavy emphasis on improving established areas west of I-75 and creating areas in the county where greater growth and density are appropriate to better maximize the efficiency of infrastructure and service delivery. Staff has since presented the BCC with a long term implementation strategy outlining necessary tasks. Several of the tasks are underway.

For more information please visit [www.mymanatee.org/HowWillWeGrow](http://www.mymanatee.org/HowWillWeGrow)



## Background

- 2013 Urban Land Institute suggested:
  - Recommendations of How Will We Grow? report
  - Southwest focus is key
- 2013 Board of County Commissioners directed:
  - Southwest focus
  - Creation of activity centers in developing areas in east and north county
  - Improve efficiency of infrastructure and services

## Focus of Recommendations

- Aesthetics
- Environment
- Growth & Infrastructure
- Quality of Life

## Aesthetics

- **Placemaking Plan to improve community aesthetics**
  - Neighborhoods – Corridors – Countywide
  - Improve community identification
  - Enhance community / corridor themes
  - Look at enhanced signage - directional & wayfinding
  - Consider infrastructure aesthetic enhancements
  - Project ongoing with help from educational partners (USF, SCF, Ringling, New College)

## Environment

- **Low Impact Development (LID)**
  - Ongoing update of Public Works Engineering Standards Manual for stormwater to include section on LID
- **Climate Change**
  - Coordinating with Tampa Bay Climate Science Advisory Panel

## Growth & Infrastructure

- **Urban Corridors**
  - Identify barriers to infill and redevelopment in SW county along major corridors
  - ID amendments to policy, land development regulations, etc.
  - Public workshops Sept-Dec 2015
  - Amendment processing Jan-Mar 2016

## Growth & Infrastructure

- **Southwest Tax Increment Finance District Plan (SWTIF)**
  - TIF effective since Oct. 1, 2014
  - Draft plan under development
  - BCC worksessions 2015-16
- **Corridor of Focus – Tamiami Trail**
  - Tallevast to County line
  - Coordination with FDOT ongoing
  - Early phases of concept development for potential changes to transportation corridor

## Growth & Infrastructure

- **Public Works Engineering Standards Manuals Update**
  - Stormwater - rewrite/update and LID
  - Utilities - update
  - Ongoing project – bring to Board 4<sup>th</sup> Qtr 2015 / 1<sup>st</sup> Qtr 2016

## Growth & Infrastructure

- **Facility Investment Fees update for sewer completed in 2015, effective Oct. 1 ,2015**
- **Sanitary Sewer Masterplan Updates for plant collection areas - ongoing**
- **Impact Fee Update ongoing**
  - Public workshops Aug-Sept 2015
  - Board Worksession October
  - Public hearings November – December 2015

## Growth & Infrastructure

- Infrastructure & Growth Strategy Project - underway
- Project focus is review & analysis of:
  - Development review process
  - Land development regulations
  - Capital improvement planning
  - Infrastructure funding
  - Transportation-land use relationship
  - Utility policies
  - Market trends
- 4<sup>th</sup> Quarter 2015 / 1<sup>st</sup> Quarter 2016 Workshops

## Quality of Life

- Parks & Greenways Masterplan
  - Update level of service standards
  - Park design / programming
  - Demographic changes
  - Greenways plan update
  - Start project early 2016

## Quality of Life

- **Complete Streets**
  - **Draft amendments to Public Works Engineering Manuals with greater focus on bicyclists, pedestrians and transit users in appropriate areas.**
  - **Board Workshop 4<sup>th</sup> Qtr 2015 / 1<sup>st</sup> Qtr 2016**



# Supplemental Information

---

---

# Statistical Information

Date Constitutionally E stablished	January 9, 1855
Date of Present Constitutional E stablishment	May 4, 1921
Form of Government	Constitutional County
Present Area	740.45 square miles
Total Property Assessment	\$28.1 Billion

**Education:**

Number of Schools (K-12, Adult E d)	
High Schools	6
Middle Schools	10
Elementary Schools	34
Vocational/Technical	1
State Colleges	1
Alternative E ducations Schools	2
Charter Schools	20
FY14 Budget Per Pupil	5,938

**Ambulance Service:**

Number of Stations	17
EMS Staff Positions	146

**Fire Protection:**

Number of Stations	33
Number of Employees	444
Number of Volunteers	101

**Infrastructure Information:**

Miles of County Roads	
Paved	1,389
Shelled	65

**Convention Center:**

Number of Seats	4,000
Total Area	49,200 sq. ft.

**Election Information:**

Eligible Voters - 2013	212,609
Number of Voters	
Last Election - 2012	121,098

**Sheriff Protection:**

Number of Stations	6
Number of E mployees	1,167

**Construction Permits**

Permits Issued	23,764
E st. Construction Values	\$939 Million

**Utility System:**

Water Storage Capacity	32 MGD*
Daily Water Production	37.14 MGD*
Daily Sewer Flow	22.52 MGD*
Solid Waste Per Year	302,025 Tons
*Million Gallons per Day	

**Parks**

Number of County Parks	52
Park Acreage	1,090
Number of Preserves	16
Preserves Acreage	27,562

**Libraries**

Central Library	1
Branches	5
Total Volumes	422,085

## Demographic Statistics - Last Ten Fiscal Years

<u>Year</u>	<u>Population</u>		<u>Per Capita</u>	<u>Median</u>	<u>School</u>	<u>Unemployment</u>
	<u>Estimate</u>	<u>Change</u>	<u>Income</u>	<u>Age</u>	<u>Enrollment</u>	<u>Rate</u>
2005	300,298	2.2%	34,052	43	42,350	3.2%
2006	311,102	3.6%	35,312	43	42,200	2.7%
2007	315,890	1.5%	37,298	43	42,500	4.2%
2008	323,374	2.4%	42,294	43	42,500	7.4%
2009	330,201	2.1%	43,200	43	42,500	12.7%
2010	318,176	-3.6%	41,967	43	43,000	12.6%
2011	324,168	1.9%	39,200	46	44,175	10.9%
2012	330,862	2.1%	37,200	46	45,050	9.0%
2013	333,687	0.9%	40,500	46	45,800	7.2%
2014	337,546	1.2%	46,700	46	46,800	6.1%

Source: 2014 Comprehensive Annual Financial Report, compiled by the Clerk of Circuit Court

## Principal Property Taxpayers - 2014 (\$ in Thousands)

Florida Power & Light	\$	12,728
Tropicana Products, Inc.	\$	6,325
Gulfstream Natural Gas System, LLC.	\$	2,891
Manatee Memorial Hospital	\$	2,192
Gulf Coast Factory Shops	\$	1,858
Verizon Florida, Inc.	\$	1,703
Mosaic Fertilizer, LLC.	\$	1,673
Peace River Electric, Co Op, Inc.	\$	1,433
Wal-Mart Stores, Inc.	\$	1,331
HCA Health Services of Florida	\$	1,007

Source: 2014 Comprehensive Annual Financial Report (CAFR), produced by the Clerk of Circuit Court

Principal Employers - 2014

Employer	# Employees	Rank	% of Total County Employment
Manatee County School Board	5,500	1	3.84%
Beall's, Inc.	1,924	2	1.34%
Manatee County Government	1,748	3	1.22%
Manatee Memorial Hospital	1,445	4	1.01%
Tropicana Products, Inc.	1,200	5	0.84%
Manatee County Sheriff's Department	1,120	6	0.78%
Blake Medical Center	1,100	7	0.77%
Publix	875	8	0.61%
IMG Academies	564	9	0.39%
State College of Florida, Manatee/Sarasota	472	10	0.33%

Total number of individuals employed  
within Manatee County 143,093

Source: 2014 Comprehensive Annual Financial Report (CAFR), produced by the Clerk of  
Circuit Court

# Unincorporated Municipal Services Taxing Unit

In fiscal year 1979, Manatee County established a separate Municipal Services Taxing Unit (MSTU) for those areas of the county not within the boundaries of any municipality. Florida Statutes, Section 200.071, provide that a county may levy an ad valorem tax millage for an Unincorporated MSTU in addition to the millage levied for countywide services. The funds from this levy are used to provide services or facilities of the type commonly provided by municipalities to the unincorporated areas of the county. Use of the MSTU ensures that services benefiting only the unincorporated areas are funded from MSTU property tax revenues.

Additional MSTU revenues are generated by fees and charges to residents for services provided only to unincorporated areas. In addition, portions of the state-shared revenues (sales tax, state revenue sharing) may be appropriately designated as unincorporated area revenues.

According to state law, segregation of funding for Unincorporated Area Services is the proper way to remedy “dual taxation” concerns. This method ensures that revenues raised from within municipalities are used only for services that provide countywide benefit. A complete list of Unincorporated Municipal Services Taxing Unit revenues for FY15 is provided on the following page.

## Unincorporated Municipal Services Taxing Unit

	FY 2016 Adopted
Ad Valorem MSTU	\$11,559,563
Permits and Licenses	3,098,097
Charges for Services	822,872
Fines and Forfeitures	65,649
Interest Income	30,000
Miscellaneous	49,151
Total Revenue	<u>\$15,625,332</u>
Cash Carry Over	12,731,433
Total Funds Available	\$28,356,765

It is important to note that substantial additional revenues are available from state sales tax and state revenue sharing, among other revenue sources, for unincorporated services. However, by exercising the option to use those additional unincorporated revenues for countywide purposes, the countywide millage rates can be kept lower.

The services funded by the Unincorporated MSTU in Manatee County include certain operations of the Building and Development Services department and specific functions of the various other departments listed below; Department of Forestry Fire Control for the unincorporated area of the county, local road maintenance and related administration, infrastructure inspections and engineering costs, and indirect costs, including the Tax Collector commissions on MSTU collections. These are the county non-enterprise programs that provide little or no benefit to incorporated areas of the county.

A complete list of Unincorporated Municipal Services Taxing Unit expenditures adopted for FY16 is provided below:

Unincorporated Municipal Services Taxing Unit	FY 2016 Adopted
Operating Cost Centers	
Building & Development Services	
Planning and Development	\$2,765,618
Code Enforcement	1,986,400
Public Works	
Project Management	\$1,278,541
Traffic Management	720,907
Infrastructure Engineering	92,045
Neighborhood Services	
Neighborhood Development	\$485,698
Economic Development	1,480,942
Neighborhood Enhancements	65,000
Other Departments	
Hardship Assessment Assistance	\$1,000
Transfers	
Tax Collector Commission	\$247,944
Property Appraiser	137,051
MSTU Fund Indirect Costs	686,030
Local Road Maintenance	4,088,386
General Fund	1,432,925
Impact Fee	200,000
Building Department	487,705
14th St. CRA	0
South County CRA	0
Port TIF	18,860
Southwest TIF	70,077
Reserves	
Reserve for Contingency	\$147,645
Reserve for Salary Adjustments	177,514
Reserve for Cash Balance	11,786,477
Reserve for Capital Projects	0
Total Expenditures	\$28,356,765

# Manatee County Public Utilities System

The Manatee County Public Utilities System consists of:

- The combined Water and Sewer system which includes the water treatment plant and transmission system; and a sanitary sewer collection, treatment and transmission system;
- The Solid Waste System which includes solid waste collection, disposal and recycling; and
- The Stormwater Management System which includes storm sewers, drains, culverts, retention systems, detention basins, drainage wells, conduits, catch basins, desilting facilities, recharging basins, outfall structures and all appurtenances.

These systems were consolidated to diversify the revenue streams of the system and improve the system's creditworthiness for the issuance of bonds and other financing arrangements. Financial details for each of these sections is included in the appropriate department section found earlier in this book. The summary below provides a consolidated overview showing the total annual operating budget for the Public Utilities System. Capital project transfers and reserves for each of these funds can be found in other sections of this book.

## Fund 401 Water & Sewer Operating

<u>Department</u>	<u>Section</u>		<u>FY16 Adopted</u>
Utilities	Customer Service	\$	2,242,051
Utilities	Accounts Receivable		1,838,490
Utilities	Meter Section		3,363,140
Information Services	LIS Mapping		338,958
Public Works	Engineering		991,449
Property Management	Survey		184,779
Utilities	Utility Locations		726,166
Public Works	Infrastructure Inspections		300,855
Public Works	Utility Records		724,326
Utilities	Administration		17,571,768
Utilities	Water Treatment & Laboratory		10,263,505
Natural Resources	Watershed Management		1,006,445
Utilities	Water Transmission		3,639,385
Utilities	Water System Maintenance		2,035,171
Utilities	Reclaimed Services		807,566
Utilities	SW Sewer Plant		5,441,870
Utilities	SE Sewer Plant		2,969,399
Utilities	North Sewer Plant		2,851,623
Utilities	Sludge Dryer		1,171,726
Utilities	WW Laboratory		1,269,773
Utilities	WW Lift Stations		8,394,419
Utilities	WW Collections		3,762,007
Utilities	WW Industrial Compliance		636,325
Utilities	In-House Overhead		173,152
Utilities	Water Conservation		783,652
Utilities	Water/Sewer Warehouse		247,499
Community Services	Water Conservation		335,996
<b>Total Water &amp; Sewer Operating Fund</b>		<b>\$</b>	<b>74,071,495</b>

*Fund 460 Stormwater Management*

<u>Department</u>	<u>Section</u>		<b>FY16 Adopted</b>
Public Works	Overhead	\$	-
Natural Resources	Water Quality		600,746
Public Works	Operations		3,468,085
Public Works	Management		1,153,620
<b>Total Stormwater Management Fund</b>		<b>\$</b>	<b>5,222,451</b>

*Fund 480 Solid Waste*

<u>Department</u>	<u>Section</u>		<b>FY16 Adopted</b>
Utilities	Customer Service	\$	24,981,213
Utilities	Scale House		370,863
Utilities	Overhead		(7,843)
Utilities	Landfill Operations		9,339,782
Utilities	Solid Waste Enforcement		448,893
Utilities	Recycling Operations		1,321,545
Utilities	Erie Road Closure		56,000
Utilities	Lena Road Closure		100,000
<b>Total Solid Waste Fund</b>		<b>\$</b>	<b>36,610,453</b>
<b>Total Consolidated Utilities Funds</b>		<b>\$</b>	<b>115,904,399</b>



# Glossary

# Glossary

## Accrual Basis

The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

## Adjusted Taxable Value

The value of the portion of a jurisdiction's taxable property for a new year which represents only the increased value of property on the tax roll from the previous year, and excludes the assessed value of new construction.

## Ad Valorem

See property taxes.

## Aggregate Millage Rate

A millage rate obtained by calculating the quotient of the sum of all ad valorem taxes levied by a jurisdiction plus the ad valorem taxes for all dependent districts divided by the total taxable value of the jurisdiction. This rate is not used as a basis for levying taxes, but only for comparing tax rates from year to year.

## Annual Budget

A budget developed and enacted to apply to a single fiscal year.

## Appropriation

The legal authorization given by the County Commission to make expenditures and incur obligations using county funds.

## Appraised Valuation

See assessed valuation.

## Article V Costs

Expenditures mandated by state legislature and funded by local dollars. Examples include: support for the Public Defender, State Attorney, Court Administrator and other costs related to civil and criminal disputes.

## Assessed Valuation

The total valuation of real property established by the Property Appraiser which will become the basis for levying taxes after exemptions are applied.

## Base Decision Unit

The cost necessary to operate a program at the minimum service level appropriate for viable service. (See minimum service level)

## Beginning Cash Balance

An amount calculated from audited financial statements, which reflects the unrestricted cash available in a fund as of the beginning of a fiscal year.

## Beginning Fund Balance

The ending fund balance of the previous period. (See ending fund balance definition)

## Biennial Budget Process

A two-year budget process in which two separate twelve-month budgets are prepared and approved by the Board of County Commissioners in odd-numbered years. The first year of the biennial budget is adopted as required by state statute. At the same time, the Board of County Commissioners also approve a planned budget for the second year. During the first year, the planned budget is reviewed by staff and the Board during the budget update process. This review allows the county to make the necessary adjustments to revenues and expenditures in order to accommodate needs that have arisen since the planned budget was prepared. The Board then adopts the 2nd year budget according to procedures outlined by state statute.

## Bond

A certificate of debt issued by an entity guaranteeing payment of the original investment plus interest by a specified future date.

## Budgeted Cash Carryover

The amount used in the annual budget as a source of funds based on the estimated beginning cash balance for each fund in the annual budget.

**Budget Document**

The instrument used to present the comprehensive financial program approved by the governing body upon the completion of the two public hearings required by statute. Includes proposed expenditures and the means of financing them as well as information as to past years revenues and expenditures, and narrative descriptions of programs and policies. For actual budget control and compliance, a more detailed line-item report is used.

capital facilities, or the acquisition of interests in land.

**Budget Programs**

Within county departments, clearly defined resources are applied toward providing related services to achieve a specific public purpose or goal.

**Capitalized**

Term used to classify assets which have a useful life greater than one reporting period.

**Capital Budget**

The financial plan of capital project expenditures for the fiscal year beginning October 1. It incorporates anticipated revenues and appropriations included in the first year of the five year Capital Improvement Program (CIP), and any anticipated unspent budget appropriation balances from the previous fiscal year. It is adopted by the Board of County Commissioners as a part of the annual county budget.

**Cash Carryover**

Budget appropriation made to carry forward the projected year-end cash balance for the next year's appropriations. Manatee County uses cash carryover primarily for reserve for cash balance, with smaller proportions being used for non-recurring expenditures.

**Capital Expenditures**

Expenditures which result in the acquisition of, or addition to fixed assets, usually equipment or facilities costing in excess of \$1,000, also called capital outlay or capital equipment.

**Charges for Services**

Revenue derived from charges for current services. They include all revenue related to services performed whether received from private individuals or other governmental units.

**Capital Improvement Program (CIP)**

Manatee County's financial plan of approved capital projects with their schedules and costs over a five year period. The CIP is designed to meet county infrastructure needs in a responsive and efficient manner. It includes projects which are, or will become the property of Manatee County, as well as projects that although not owned by the county, will be part of a joint project agreement.

**CIP**

An acronym for the Capital Improvement Program. See the definition of Capital Improvement Program.

**Capital Project**

A non-recurring expenditure of \$50,000 or more for the construction, installation, or acquisition of

**Comprehensive Annual Financial Report - CAFR**

This report is a countywide financial report which includes financial statements for all funds and account groups of governmental operations that are controlled by or dependent upon the county, as determined on the basis of budgetary oversight, taxing authority, or the county's obligation to fund any deficits that may occur.

**Committed Reserves**

The total amount of reserves budgeted in a fund that is committed or allocated for specific purposes.

**Contingency Funds**

Monies set aside, consistent with statutory authority, which subsequently can be appropriated to meet unexpected needs.

**Continuation Budget**

A level of funding which enables an organization to provide the same amount of services in the following fiscal year as the organization provides in the current fiscal year. A continuation level budget

does not necessarily provide funding for growth in demand of services.

**Continuation Unit**

A decision unit which builds on the preceding unit up to a continuation level which outlines the current operations of the program.

**Cost Center**

A segregated set of expenditure accounts within a fund, separated for the purpose of identifying specific resources that will be applied toward a set of tasks.

**Debt Service**

Payment of interest and principal on an obligation resulting from the issuance of bonds.

**Decision Unit**

Groups of inputs which make a measurable contribution to the achievement of an established department purpose – a purpose often dictated by law and/or defined by objectives and measured by service levels or units of output. Decision units are segregated by funding source. Decision units are used to build departmental budgets. They are ordered in a hierarchical format beginning with the base decision unit followed by continuation units and finally by desired units.

**Deficit**

The excess of expenditures over revenues.

**Department**

Manatee County's organizational structure groups programs or divisions into departments by functional similarities. Departments report to the County Administrator (see organization chart).

**Dependent Special District**

A special district, whose governing body or whose budget is established by the governing body of the county to which it is dependent, i.e., Municipal Service Benefit Unit (MSBU), Municipal Service Taxing Unit (MSTU).

**Depreciation**

Process of allocating the cost of a capital asset to the periods during which the asset will be used.

**Desired Decision Unit**

The cost and resources needed to fund a new or increased level of service in a program.

**Division**

Units of government which provide services directly to the public and other agencies. Divisions are organized within departments by functional similarity (see organization chart).

**Encumbrances**

Commitments or contracts for goods or services which have not yet been received or performed.

**Ending Fund Balance**

Funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending funding balance. In financial statements the total year ending fund balance for each fund as shown in the audited financial statements. This includes cash and non-cash items.

**Ending Cash Balance**

An amount calculated from audited financial statements, reflecting the unrestricted cash portion of the year ending fund balance in a fund.

**Enterprise Fund**

Fund which pays for its cost of operations from user fees and does not generally receive property tax or general revenue support. County enterprise funds include public utilities, landfill, golf course, civic center, Port Authority, stormwater utilities, and mass transit.

**Exempt, Exemption, Non-Exempt**

Amounts determined by state law to be deducted from the assessed value of property for tax purposes. Tax rates are applied to the balance, which is called the non-exempt portion of the assessment. A 1980 amendment to the Florida constitution sets the exemptions for homesteads at \$25,000. That means that a homeowner with property assessed at \$100,000 would have to pay taxes on \$75,000 of the assessment. Eligible homeowners must apply for the exemptions by March 1 of the first year of

residence; thereafter renewal is automatic. Other exemptions apply to agricultural land and property owned by widows, the blind, the permanently and totally disabled people, seniors who meet certain income criteria, and disabled veterans.

for specific activities (see explanation of financial structure).

**Expenditure**

Decrease in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlay.

**Fund Balance**

The amount available within a fund at the close of a fiscal period which can be carried over as a non-recurring revenue for the upcoming fiscal period.

**Fines and Forfeitures Revenues**

Includes revenues received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from sale of contraband property seized by law enforcement agencies.

**Funded Positions**

The number of authorized positions for which funding is included in a given fiscal year's budget.

**Funding Sources**

The type or origination of funds to finance recurring or non-recurring expenditures. Examples include revenues such as ad valorem taxes, user fees, licenses, permits, and grants and non-revenues such as fund balance and interfund transfers.

**Fiscal Year**

A twelve-month period (October 1 through September 30) at the beginning of which the county implements a new budget based on expected revenues and expenditures, and at the end of which the county determines its financial position and the results of its operations.

**GAAP**

Acronym for Generally Accepted Accounting Principles.

**GASB**

Acronym for Governmental Accounting Standards Board; which is the highest source of accounting and financial reporting guidance for state and local governments.

**Fixed Assets**

Accounting classification of assets such as property, plant, and equipment which are capitalized.

**General Fund**

The fund used to account for all financial resources except those required to be accounted for in another fund.

**FTE**

Acronym for full-time equivalent. See the definition of full-time equivalent.

**Generally Accepted Accounting Principles - GAAP**

Uniform minimum standards and guidelines for financial accounting and reporting as authorized by the Governmental Accounting Standards Board (GASB). The standards and guidelines include details practices and procedures and broad guidelines of general application.

**Full-Time Equivalent**

One position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

**General Obligation Bond**

Bonds which are secured by the full faith and credit of a government and for which repayment is provided by a general tax. In Florida, general obligation bonds require a referendum.

**Fund**

A self-balancing set of accounts designated and accounted for separately for the purpose of restricting specific revenues that are then spent

General Revenue

The revenues of a government other than those derived from and retained in a proprietary, special revenue, or trust and agency fund. In Manatee County, the majority of general revenues come from ad valorem taxes.

GFOA

Acronym for Government Finance Officers' Association. The professional association of state and local finance officers in the United States who are dedicated to the sound management of governmental financial resources. The association sets program standards for the GFOA's certificate of achievement for excellence in financial reporting.

Gross Budget

The total of all items shown on the revenue and expenditure side of the budget, including transfers, internal services, cash balances, non-expendable trust funds, and amounts carried forward from prior years.

Impact Fees

Fees charged to developers and individuals to cover, in whole or part, the anticipated cost of improvements that will be necessary as a result of the development.

Indirect Cost Allocation Plan

A document which provides the formula for charging costs to other funds, e.g. enterprise funds, for their share of central administration costs.

Indirect Revenue

Revenue received in the general fund as a result of charging specific programs according to the indirect cost allocation plan.

Infrastructure

Major capital assets and facilities that serve a long-term purpose such as roads, bridges, drainage systems, and water and sewer systems.

Interfund Transfers

Transfers of cash between funds without requirement for repayment.

Intergovernmental Revenues

Revenues received from other governments including federal, state, and other local governmental entities.

Internal Service Fund

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies, on a cost-reimbursement basis.

Level of Service

Units of activity produced or provided by a program for a fiscal period with the resources available.

Licenses and Permits Revenue

Fees levied by the county for providing corporations or individuals the right to engage in a business, occupation, or other lawful activity.

Line Items

Also referred to as object codes, are a term used to classify expenditures as to the type of good or service obtained, e.g. contractual services, telephone expenses, office supplies.

Mandate

Requirement imposed by a legal act of the federal, state, or local government.

Millage Rate

The amount of tax levied for each \$1,000 of taxable valuation: one (1) mill equals \$1.00 of tax for each \$1,000 of taxable value.

Minimum Service Level (MSL)

Base outputs which are either legally mandated and/or considered to be the most important set of outputs of an organization. The minimum service level corresponds directly to the purpose or mission of the organization. MSL is the effort, expressed in terms of service and cost, below which it is not realistic or feasible to operate.

Modified Accrual

A governmental fund-type measurement focus whereby revenues and other financial resources are recognized when they become susceptible to accrual, i.e. when they become both measurable

and available to finance expenditures of the current period. Available revenues mean collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred.

**MSTU**

See Unincorporated MSTU.

**Net Budget**

Represents the net new appropriations for expenditure in the coming year. To obtain this figure, cash balances, non-expendable trust funds, internal services and internal transfers (which otherwise would be double counted), and prior year project budgets (usually for capital projects) carried forward are subtracted from the gross budget amount.

**Non-Departmental**

Expenditure/expense items of a particular fund which do not relate directly to the operating costs of a county department.

**New Construction**

The value of improved property added to the tax roll within a jurisdiction during the tax year.

**Operating Budget**

The budget including appropriations for recurring and certain one-time expenditures that will be consumed in a fixed period of time to provide for day to day operations (e.g., salaries and related benefits, operating supplies, contractual and maintenance services, professional services, and operating equipment). The operating budget does not include debt service payments (principle and interest), budgeted reserves, transfers between funds, and the capital projects program budget. It does include the internal service funds.

**Operating Capital**

Any items of equipment which cost \$1,000 or more. These items are budgeted and purchased in the department's operating budget.

**Operating Expenditures**

Expenditures directly related to service activities which are not for personnel costs or capital outlay costs.

**Personal Expenditures (Personnel Costs)**

Expenditures for county employees including regular wages, overtime, contributions to the state retirement system, Social Security, health and worker's compensation insurance premiums, and unemployment compensation costs.

**Program**

A program consists of clearly defined resources applied toward achieving a specific public goal.

**Property (Ad Valorem) Taxes**

A revenue which is collected on the basis of a tax rate applied to the taxable valuation of real property.

**Proposed Budget**

The budget submitted by the County Administrator to the Board of County Commissioners within 15 days after the certification of the ad valorem tax roll by the Property Appraiser.

**Proposed Millage**

The tax rate certified to a property appraiser by each taxing authority within a county. The proposed millage is to be sent to the County Property Appraiser within thirty days after a county's tax roll is certified by the state Department of Revenue and listed on notices sent to property owners. No taxing authority may approve a tax rate that is larger than the one it originally proposed.

**Proprietary Fund**

A set of segregated revenue and expenditure accounts, set up for the purpose of showing net income, financial position, and changes in financial position. Enterprise funds and internal service funds are proprietary funds.

**Recapture Rule**

Requires property appraisers to increase the prior year's assessed value of a homestead property by the lower of three percent or the Consumer Price Index on all property where the assessed value is lower than the just or market value.

Replacement Equipment

Equipment requested by a department for replacing like or similar equipment to be retired because of unserviceability.

Reserve

An account used to set aside and earmark monies for future use. Monies must be appropriated from the reserve account to an expenditure account for a specific purpose before they can be spent.

Restricted or Reserved Fund Balance

An entry in the audited financial statements identifying the portion of the fund balance in a fund that may be reserved due to legal or formal financial commitments. Criteria to determine restricted amounts are established by the Governmental Accounting Standards Board (GASB). Although the restricted or reserved fund balance as of the end of one fiscal year could be a part of the committed reserves identified in the following year's budget, the two terms are not synonymous.

Retained Earnings

An equity account reflecting the accumulated earnings of an enterprise fund, internal service or similar trust fund.

Revenue

Funds which are received by the county from external services, or income including taxes, fees, charges, special assessments, grants, and other funds collected and received by the county to support the services provided.

Revenue Bonds

Bonds which are secured by a pledge of revenues generated by the operation of the system for which the bonds were issued. The bonds do not constitute a charge against the general credit or taxing power of the government.

Rolled Back Millage Rate

The tax rate for a new fiscal year that would generate the same tax dollars as in the preceding fiscal year, based on the new tax roll for adjusted taxable value exclusive of new construction.

Save Our Homes

Amendment to the Florida Constitution that limits increases in taxable value on homestead property to the Consumer Price Index (CPI), up to 3%. Recapture occurs when the CPI increase causes the capped taxable values to increase as market values are declining.

Special Assessment

A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Bonds

Bonds that are not considered general obligations of the government, but are to be repaid through specific government resources.

Special Revenue Fund

A governmental accounting fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Surplus

The excess of revenues over expenditures.

Tax Base

The total property valuations on which each taxing authority levies its tax rates.

Tax Increment Fund

Means of financing activities from the anticipated incremental increase in tax revenues resulting from the redevelopment of an area.

Tax Roll

The certification of assessed/taxable values prepared by the Property Appraiser and presented to the taxing authority by July 1 each year.

Tax Year

The calendar year for which property assessments have been developed upon which the millage will be levied. Fiscal Year 2012 will be funded with ad valorem tax revenues resulting from the millage rate applied to property values as they were assessed on January 1, 2011, for tax year 2011.



**Taxable Value**

The assessed value of a property minus expenditures such as the homestead exemption is the taxable value. This value multiplied by the millage rate equals the property tax amount.

**Taxes**

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Does not include user fees or special assessments.

**TDC (Tourist Development Council)**

The Tourist Development Council (TDC) establishes projects, with Board approval, to promote tourism in Manatee County.

**Tentative Budget**

The tentative budget is the County Administrator's proposed budget with amendments which is adopted by the Board of County Commissioners at the first public hearing as required by statute. The tentative budget, with any amendments considered at the second public hearing, is adopted as the county's annual budget.

**Tourist Development Council (TDC)**

The Tourist Development Council (TDC) establishes projects, with Board approval, to promote tourism in Manatee County.

**Transfer**

A movement of monies from one fund to another fund for the purpose of accurately accounting for expenditures. Transfers are expenditures to the fund they are being transferred from and revenues to the receiving fund. Because transfers are again budgeted as expenditures in the receiving fund, they are not included in the net budget to avoid counting the monies as expended twice.

**Uncommitted Reserves**

The amount of reserves budgeted in a fund that is not committed or allocated for a specific purpose.

**Unrestricted Revenues**

Term referring to those revenues that can be used for any lawful expenditure supporting a wide variety of functions or objectives.

**User Fees**

The payment of a fee for direct receipt of a public service by the person benefiting from the service.

**Unincorporated Municipal Services Taxing Unit**

Unincorporated areas within Manatee County are within the Unincorporated Municipal Services Taxing Unit. Residents of the district are assessed a millage rate by the county to provide services which would be provided by a municipality if the areas were incorporated.

**Unrestricted or Unreserved Fund Balance**

An entry in the audited financial statements identifying the portion of the fund balance of a fund that is not restricted from general use, or reserved due to legal and/or financial commitments. Criteria to determine unrestricted and unreserved fund balance amounts are established by the Governmental Accounting Standards Board (GASB). Portions of the unrestricted or unreserved fund balance as of the end of a fiscal year may be shown as committed reserves in the budget for the following year.

**Voted Millage**

Property tax levies authorized by voters within a taxing authority. Bond issues that are backed by property taxes are a common form of voted millage in the State of Florida. Such issues are called general obligation bonds.

**Zero-Base Budgeting (ZBB)**

Method of detailed budget analysis and justification. ZBB starts with an examination of an agency's basic programs and services by the lowest management level, and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. ZBB is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.



# Index



# Index

242	911 Enhancement Fee Fund	65	County Attorney
172	Accessibility Improvements	60	County Commissioners / County Administrator
56	Adopted Budget Summary	170	County Court
167	Adult Human Services Programs	78	County Probation
243	Affordable Housing Subsidy Fund	39	Countywide Millage Rates (Operating)
80	Agriculture and Extension Services	10	Countywide Organizational Chart
133	Animal Services	170	Court Facilities/Support Costs
98	Applications & Development/Project Management	170	Court Technology
45	Appropriation by Function	252	Court Technology Fee Fund
38	Assessed Property Values	170	Courts/Judicial
244	Assessment Project Funds	253	CRA Capital Projects Fund
245	Automated Systems Maintenance Fund	194	Debt Policy
170	Bar Association Legal Aid Society	193	Debt Service
246	Beach Erosion Control Tourist Tax & Capital Projects Fund	254	Debt Service Fund
60	Board of County Commissioners	165	Downtown Development Authorities
165	Bradenton Beach DDA	170	Drug Court
165	Bradenton Community Redevelopment Area CRA	167	Easter Seals of SW Florida
16	Budget Message	106	Economic Development - Neighborhood Services
24	Budget Update - July 30, 2015	165	Economic Development Programs
26	Budget Update - September 11, 2015	64	Elections, Supervisor of
70	Building & Development Services Department	134	Emergency Communications Center
247	Building Capital Project Funds	137	Emergency Management
248	Building Department Fund	136	Emergency Medical Services
121	Building Management, Property Management	93	Employee Health Benefits
72	Building Regulation/Compliance	55	Employees Per Thousand Population
173	Capital Projects	115	Environmental Protection & Mining Regulation
167	Catholic Charities	236	Expenditure Matrix by Fund & Department
167	Center for Deaf & Hard of Hearing Center	143	Field Operations
165	Central CRA	85	Financial Management Department
249	Children's Services Tax Fund	214	Financial Policies
169	Children's Services Tax Programs	210	Financial Structure
170	Circuit Court	255	Fleet and Fuel Services Funds
170	Clerk Court Work	150	Fleet Services
64	Clerk of the Circuit Court	256	Florida Boating Improvement Program Fund
97	Client Services & Automated Systems Maintenance	234	Fund Balance Policy
75	Codes Enforcement	239	Fund Summaries
172	Combat Duty Grants	192	Future Claims Reserves
250	Communications Fund	257	Gas Tax Capital Projects Funds
167	Community Coalition on Homelessness	258	Gas Tax Road Maintenance Funds
76	Community Services Department	166	General County
238	Comparison of Budgeted Expenditures by Fund	166	General County MSTU
41	Comparison of Taxes	239	General Fund
123	Construction Services	166	General Government
82	Convention and Visitors' Bureau	99	Geographic Information Systems (GIS)
84	Convention Center/Crosley Operations	314	Glossary
57	County Administration	259	Green Bridge Demolition Fund
		130	Grounds Maintenance
		172	Hardship Assessment & Fee Assistance Program
		93	Health Benefits, Employee

260	Health Care Fund	167	Non-Profit Agencies Serving Adults
168	Health Care Programs	169	Non-Profit Agencies Serving Youth
261	Health Self Insurance Fund	268	North County (Port) TIF Fund
167	HOPE Family Services	96	Operations & Administration, Information Technology
298	How Will We Grow	167	Ordinance Codification
89	Human Resources	172	Other Community Services
79	Human Services	167	Our Daily Bread
167	Human Services Programs	269	Palm Aire Landscape MSTU Fund
88	Impact Fee Administration	171	Palm Aire MSTU
262	Impact Fee Administration Fund	165	Palmetto Downtown Development Authority
172	Indigent Burials	111	Parks and Natural Resources Department
61	Information Outreach	270	Parks Capital Projects Fund
94	Information Technology Department	271	Parks Impact Fee Projects Funds
149	Infrastructure Engineering	272	Phosphate Severance Tax Fund
184	Interfund Transfers	73	Planning and Development
7	Introduction	164	Port Authority
64	Jail Medical Costs	274	Port Manatee Debt Service Fund
170	Judicial Center Support	273	Port Manatee Fund
170	Judicial Programs	157	Potable Water System
171	Juvenile Detention	145	Project Management, Public Works
172	Keep Manatee Beautiful	122	Property Acquisition
263	Law Enforcement Impact Fee Funds	64	Property Appraiser
67	Legal Representation	119	Property Management Department
108	Library Services	170	Public Defender
264	Library Funds	131	Public Safety Department
171	Longboat Key Erosion	275	Public Safety Impact Fee & Capital Projects Fund
86	Management and Budget	141	Public Works Department
167	Manasota Lighthouse for the Blind	87	Purchasing
311	Manatee County Public Utilities System	101	Radio Communications
172	Manatee Education TV	276	Radio Fund
139	Marine Rescue	196	Ratio to Assessed Value & General Bonded Debt Per Capita
167	Meals on Wheels	128	Records
168	Medicaid Matching	117	Recreation Programs
172	Medical Examiner	127	Replacement and Renewal Projects
172	Medical Examiner Transport	188	Reserve Policy
168	Mental Health	187	Reserves
265	Metropolitan Planning Organization Fund	190	Reserves and Cash Balances
171	Metropolitan Planning Organization, Sarasota-Manatee	190	Reserves for Capital Outlay
40	Millage Summary	190	Reserves for Contingency
265	Miscellaneous Funds	44	Revenue by Source
267	Miscellaneous Grants Fund	68	Risk Management
171	Miscellaneous Programs	277	Road Impact Fee Capital Projects Funds
172	Mote Marine	190	Salary Adjustment Reserves
167	Myakka Community Center - Adults	167	Salvation Army
113	Natural Resources	171	Sarasota/Manatee Metropolitan Planning Organization (MPO)
172	Neglected Cemeteries	202	Schedule of Future Debt Service as Adopted
104	Neighborhood Development		
102	Neighborhood Services Department		

## FY16 Adopted Budget Book

---

204	Schedule of Future Debt Service Requirements as Adopted	100	Telecommunications, Infrastructure & Data Center
279	Self Insurance Fund	83	Tourist Development
64	Sheriff	286	Tourist Development Tax Fund
160	Solid Waste	147	Traffic Management Center
280	Solid Waste Capital Projects Fund	183	Transfers
281	Solid Waste Operating & Debt Service	153	Transit and Paratransit
172	Solution To Avoid Red Tide (START)	287	Transit Operating Capital Projects Funds
282	Southwest TIF & Capital Projects Funds	288	Transportation Trust Fund
283	Special Law Enforcement Trust Funds	290	Tree Trust Fund
170	State Attorney	167	UCP of Southwest Florida
306	Statistical Information	309	Unincorporated Municipal Services Taxing Unit
152	Stormwater Management & Operations	291	Unincorporated Municipal Services Taxing Unit Fund
284	Stormwater Operating and Capital Improvement Funds	167	United Way 211 Program
285	Street Lighting District Funds	162	Utilities Business Operations
54	Summary of Budgeted Positions	293	Utilities Capital Projects Fund
197	Summary of Outstanding Debt as Adopted	155	Utilities Department
167	Suncoast Center for Independent Living	294	Utilities Maintenance Projects Fund
167	Suncoast Community Capital	159	Wastewater System
167	Suncoast Partnership to End Homelessness	295	Water and Sewer Operating Debt Service Fund
64	Supervisor of Elections	167	Women's Resource Center
125	Survey, Property Management	68	Workers' Compensation
64	Tax Collector	169	Youth Substance Abuse Treatment & Prevention





### **County Management**

Ed Hunzeker, **County Administrator**  
Dan Schlandt, **Deputy County Administrator**  
Karen Windon, **Deputy County Administrator**  
Mitchell Palmer, **County Attorney**

### **Constitutional Officers**

Angelina "Angel" Colonnese, **Clerk of Circuit Court**  
R.B. "Chips" Shore, ***In Memoriam (1941-2015)***  
Sheriff W. Brad Steube, **Sheriff**  
Ken Burton Jr., **Tax Collector**  
Charles E. Hackney, **Property Appraiser**  
Michael Bennett, **Supervisor of Elections**

### **Department Directors**

John R. Barnott, **Building and Development Services**  
Brenda G. Rogers, **Community Services**  
Elliott J. Falcione, **Convention and Visitors Bureau**  
Jan Brewer, **Financial Management**  
Rodney Barnes, **Human Resources**  
Paul Alexander, **Information Technology**  
Cheri R. Coryea, **Neighborhood Services**  
Charles A. Hunsicker, **Parks & Natural Resources**  
Charles H. Bishop, **Property Management**  
Robert Smith, **Public Safety**  
Ron Schulhofer, **Public Works**  
Mike Gore, **Utilities**